



# COMMONWEALTH of VIRGINIA

## Virginia Tobacco Board

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May 22, 2023

TO: Purchasers of Dark Fired Type 21 Tobacco  
FROM: Jennifer R. Atkins, Virginia Tobacco Board Program Manager  
RE: Remittance of Tobacco Assessment to the Virginia Tobacco Board, Dark-Fired Tobacco Promotion Fund

A dark-fired tobacco assessment on dark-fired tobacco produced in Virginia must be collected and remitted by the first purchasers of the tobacco. Information and instructions are as follows:

1. As contained in § 3.2 Chapter 24 of the Code of Virginia, an assessment of **40 cents per 100 pounds** is levied on all dark-fired tobacco produced in Virginia and sold by the grower. The assessment dollars shall be paid by each grower to the warehouse or handler at which the tobacco is first sold. Each warehouse or handler is designated as an agent of the Virginia Tobacco Board for the purpose of collecting this grower assessment.

2. The assessment collected should be remitted to the Virginia Tobacco Board **on or before the tenth day of each month following its collection.** State law provides that collections not remitted in a timely manner are subject to interest charges at the rate of one percent per month from the due date until payment.

3. When remitting your collections to the Virginia Tobacco Board, please do the following:

A. Make your checks payable to: **VDACS – VIRGINIA DARK-FIRED TOBACCO PROMOTION FUND**

B. Send your remittance to: **Virginia Tobacco Board  
P. O. Box 526  
Richmond, Virginia 23218-0526**

C. Complete and send the enclosed reporting form with your remittance.

We appreciate your cooperation in handling the collection and remittance of this assessment, which is used for dark-fired tobacco promotion, research, and education. If you have any questions pertaining to the collection of the tax or the activities of the Virginia Tobacco Board, please call me at 804.839.9003 or e-mail me at [jennifer.atkins@vdacs.virginia.gov](mailto:jennifer.atkins@vdacs.virginia.gov)