

# Roll-your-own

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Roll-your-own (RYO) cigarettes are subject to cigarette tax when produced by a commercial cigarette-making machine. RYO retailers are required to use only commercial RYO machines that have secure metering devices.

Sales of RYO cigarettes are subject to retail sales tax in addition to the cigarette tax. Retailers must also report and pay retailing business and occupation (B&O) tax.

## Cigarette tax requirements

Retailers must:

- Purchase cigarette tax stamps from the Department of Revenue in denominations of 20 or 200.
- Provide cigarette tubes/papers to customers in increments of 20.
- Provide the consumer with a container to carry the RYO cigarettes out of the store.
- Attach the appropriate number of cigarette tax stamps to the container they provide.

**Warning:** It is a gross misdemeanor for any person to use a stamped container more than once to transport RYO cigarettes from a retailer's place of business.

## Cigarette licensing and reporting requirements

RYO cigarette retailers must:

- Obtain a Cigarette Retailer state endorsement for each location.
- Obtain a Tobacco Products Retailer state endorsement for each location.
- Obtain a Commercial Cigarette Making Machine state endorsement for each location.
- File a Roll-Your-Own (RYO) Cigarette Report with Department of Revenue each month. The report includes:
  - Number of RYO cigarettes produced
  - Tobacco brand name
  - Tobacco manufacturer's address

- o Ounces of tobacco purchased

For more information, please see our Questions & Answers page.

**References:**

Chapter 82.24 RCW

WAC 458-20-186



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