WEST VIRGINIA CODE: §16-9D-2

§16-9D-2. Definitions.

(a) "Brand Family" means all styles of cigarettes sold under the same trade mark and differentiated from one another by means of additional modifiers or descriptors, including, but not limited to, "menthol," "lights," "kings," and "100s" and includes any brand name (alone or in conjunction with any other word), trademark, logo, symbol, motto, selling message, recognizable pattern of colors, or any other indicia of product identification identical or similar to, or identifiable with, a previously known brand of cigarettes.

(b) "Cigarette" has the same meaning as in section two, article nine-b of this chapter.

(c) "Commissioner" means the duly appointed head of the agency responsible for collection of the excise tax on cigarettes.

(d) "Distributor" means a person, wherever resident or located, who purchases nontax-paid cigarettes and stores, sells, or otherwise disposes of the cigarettes.

(e) "Master tobacco settlement agreement" has the same meaning as that term is defined in section two, article nine-b of this chapter.

(f) "Nonparticipating manufacturer" means any tobacco product manufacturer that is not a participating manufacturer.

(g) "Participating manufacturer" has the meaning given that term in section II(jj) of the master settlement agreement and all amendments to the master settlement.

(h) "Qualified escrow fund" has the same meaning as that term is defined in section two, article nine-b of this chapter.

(i) "Stamping agent" includes any distributor or other person that is authorized to affix tax stamps to packages or other containers of cigarettes under article seventeen, chapter eleven of this code, or any person that is required to pay the excise tax imposed on cigarettes pursuant to article seventeen of said chapter eleven.

(j) "Tobacco product manufacturer" has the same meaning as that term is defined in section two, article nine-b of this chapter.

(k) "Units sold" has the same meaning as that term is defined in section two, article nine-b of this chapter.

WV Legislature