



Department of the Treasury

Alcohol and Tobacco Tax and Trade Bureau



Announcement

July 10, 2012

Notice on Roll-Your-Own Cigarette Machines

On July 6, 2012, the President signed into law the Moving Ahead for Progress in the 21st Century Act (also known as "MAP-21" or the "highway bill"), H.R. 4348. Section 100122 of that act provides that any person who, for commercial purposes, makes available machines capable of making tobacco products for consumer use in a retail establishment is considered a "manufacturer of tobacco products" for purposes of the Internal Revenue Code of 1986 and thus falls under the jurisdiction of the Alcohol and Tobacco Tax and Trade Bureau (TTB). Such "manufacturers" are required to apply for a permit from TTB, as well as pay Federal excise taxes and comply with other TTB regulatory requirements. Because of pending litigation, TTB is not currently processing applications but interested parties may consult TTB's [Permits Online homepage](#) for general information about the permitting process.