



Department of the Treasury

Alcohol and Tobacco Tax and Trade Bureau



Announcement

July 25, 2012

UPDATED 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"), Public Law No. 112-141. Section 100122 of that act provides that any person who, for commercial purposes, makes available machines capable of making tobacco products for consumer use 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 an injunction issued by a Federal court prior to the enactment of MAP-21, TTB is not currently processing applications or providing any guidance regarding the administration or enforcement of these provisions. Information about the injunction is available on TTB's [Rulings Web page](#). Until the issues raised by the injunction are resolved, interested parties may consult TTB's [Permits Online](#) homepage under "Additional Information" for general information about the permitting process, and may also submit any questions for TTB to ttbquestions@ttb.gov. We are unable, however, to consider or respond to any questions unless and until the issues raised by the injunction are resolved.

On August 10, 2012, we corrected this notice to more accurately reflect the text of the statutory change.