

2003 SESSION

INTRODUCED

032263848

HOUSE BILL NO. 1453

Offered January 8, 2003

Prefiled November 25, 2002

*A BILL to amend and reenact §§ 58.1-1001 and 58.1-3831 of the Code of Virginia, relating to an increase in the state cigarette tax.*

Patron—Melvin

Referred to Committee on Finance

**Be it enacted by the General Assembly of Virginia:**

**1. That §§ 58.1-1001 and 58.1-3831 of the Code of Virginia are amended and reenacted as follows:**

§ 58.1-1001. Tax levied; rate.

In addition to all other taxes now imposed by law, every person within this Commonwealth who sells, stores or receives cigarettes made of tobacco or any substitute thereof, for the purpose of distribution to any person within this Commonwealth, shall pay to this Commonwealth an excise tax of ~~one and one-quarter mills~~ *1 cent* on each such cigarette.

§ 58.1-3831. Tax in certain counties.

Fairfax and Arlington Counties shall have the power to levy tax upon the sale or use of cigarettes. Such tax shall be in such amount and on such terms as the governing body may by ordinances prescribe, not to exceed five cents per pack ~~or the amount levied under state law, whichever is greater.~~ The provisions of § 58.1-3830 shall apply to such counties, mutatis mutandis.

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