

# 2003 SESSION

INTRODUCED

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## HOUSE BILL NO. 2026

Offered January 8, 2003

Prefiled January 7, 2003

*A BILL to amend and reenact § 58.1-3831 of the Code of Virginia, relating to cigarette tax in certain counties.*

Patrons—Petersen, Almand, Brink, Darner, Dillard, Moran and Watts; Senator: Byrne

Referred to Committee on Finance

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

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

§ 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~~ 50 cents per pack or the amount levied under state law, whichever is greater. *In the event that the tax imposed pursuant to this section exceeds 5 cents per pack, all revenues resulting from that portion of the tax in excess of 5 cents per pack shall be used solely for capital projects for public school construction and public school infrastructure improvements including, but not limited to, technology infrastructure; additions, renovations, and retrofitting of existing school buildings; new school construction; and site acquisition.* The provisions of § 58.1-3830 shall apply to such counties, mutatis mutandis.

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