

2007 SESSION

INTRODUCED

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SENATE BILL NO. 1214

Offered January 10, 2007

Prefiled January 10, 2007

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

Patron—Hanger

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 counties.

A. 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.

B. Any county not mentioned in subsection A shall have the power to levy a 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 ordinance prescribe, not to exceed the amount levied under state law. The revenues collected from such tax shall be designated and spent solely for the purpose of (i) purchasing agricultural conservation easements, (ii) funding initiatives that, as determined in consultation with local farm organizations, preserve farmlands in such county, (iii) funding a local purchase of development rights program that such county has established or will establish pursuant to Chapter 17 (§ 10.1-1700 et seq.) of Title 10.1, or (iv) any combination thereof. No provision of this subsection shall apply to either Arlington County or Fairfax County.

C. The provisions of § 58.1-3830 shall apply to such counties, mutatis mutandis.

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