

2015 SESSION

INTRODUCED

15102453D

HOUSE BILL NO. 1994

Offered January 14, 2015

Prefiled January 14, 2015

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

Patron—Morrissey

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~~ All 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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