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SENATE BILL NO. 1414

Offered January 23, 2015

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

Patron—Edwards

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.

A. ~~Fairfax and~~ Arlington, *Fairfax, Montgomery, and Pulaski* 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.

B. *The revenues generated from the tax imposed pursuant to this section in Montgomery and Pulaski Counties shall be used solely for public education, including but not limited to, school construction.*

2. That Montgomery County and Pulaski County shall expend or disburse for public education purposes each year after imposition of the tax pursuant to this act, an amount that is at least equal to the average annual amount expended or disbursed for public education purposes by the county, excluding bond proceeds or debt service payments and federal or state funds, during the 36-month period immediately prior to the effective date of the imposition of such tax.

3. That the provisions of this act shall expire at midnight on June 30, 2025.

INTRODUCED

SB1414