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**SENATE BILL NO. 784**

**AMENDMENT IN THE NATURE OF A SUBSTITUTE**

(Proposed by the Senate Committee on Finance  
on January 21, 2015)

(Patron Prior to Substitute—Senator Lucas)

*A BILL to amend and reenact § 58.1-3831 of the Code of Virginia, relating to local taxes on cigarettes.*

**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, *and Isle of Wight* 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.