

2016 SESSION

INTRODUCED

16103265D

HOUSE BILL NO. 1198

Offered January 15, 2016

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

Patron—Kory

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 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 *double* the amount levied under state law, whichever is greater. The provisions of § 58.1-3830 shall apply to such counties, mutatis mutandis.

B. Any county that elects to impose a cigarette tax that is higher than the amount levied under state law shall annually dedicate the portion of the revenues derived from the imposition of a cigarette tax that is greater than \$0.30 cents per pack to elementary and secondary education.

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