

# 2009 SESSION

INTRODUCED

088102708

## HOUSE BILL NO. 761

Offered January 9, 2008

Prefiled January 8, 2008

*A BILL to amend and reenact § 2.1 of Chapter 646 of the Acts of Assembly of 1968, which provided a charter for the Town of Herndon, relating to excise taxes.*

Patron—Rust

Referred to Committee on Counties, Cities and Towns

### **Be it enacted by the General Assembly of Virginia:**

**1. That § 2.1 of Chapter 646 of the Acts of Assembly of 1968 is amended and reenacted as follows:**

§ 2.1. General Grant of Powers; excise taxes.

(a) The Town of Herndon shall have and may exercise all powers which are now or hereafter may be conferred upon or delegated to towns under the Constitution and laws of the Commonwealth of Virginia, as fully and completely as though such powers were specifically enumerated herein, and no enumeration of particular powers by this charter shall be held to be exclusive, and shall have, exercise and enjoy all the rights, immunities, powers and privileges, and be subject to all the duties and obligations now appertaining to and incumbent on the town as a municipal corporation.

(b) *Notwithstanding any other provision of general law or special act, no excise tax may be imposed, or having been imposed shall be effective in the Town of Herndon unless the town council of the Town of Herndon imposes the tax by ordinance or, where the tax is to be imposed or has been imposed by an entity other than the Town of Herndon, unless the council of the Town of Herndon provides by ordinance that such tax shall apply within the limits of the town. Where the town council so provides, the excise tax imposed by such other entity may be imposed within the town.*

(c) *For the purposes of this section, the excise tax means a tax imposed pursuant to the town's general charter power and § 58.1-3840, Code of Virginia, on cigarettes, admissions, transient room rentals, meals, or travel camp grounds.*

**2. That the provisions of this act shall become effective on January 1, 2010.**

INTRODUCED

HB761