

2016 SESSION

LEGISLATION NOT PREPARED BY DLS  
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**HOUSE BILL NO. 85**

Offered January 13, 2016

Prefiled December 10, 2015

*A BILL to amend and reenact § 58.1-3831 of the Code of Virginia, relating to the levying of taxes upon the sales or use of cigarettes by counties.*

Patron—Campbell (By Request)

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 in Virginia* 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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