

2023 SESSION

INTRODUCED

23100728D

HOUSE BILL NO. 2493

Offered January 20, 2023

A *BILL to amend and reenact § 58.1-1745 of the Code of Virginia, relating to plastic bag tax; fee usage.*

Patron—Kory

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-1745 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-1745. Relating to plastic bag fee usage.

A. Any county or city may, by duly adopted ordinance, impose a tax in the amount of five cents (\$0.05) for each disposable plastic bag provided, whether or not provided free of charge, to a consumer of tangible personal property by retailers in grocery stores, convenience stores, or drugstores.

B. Any tax imposed under this section shall be collected by the retailer, along with the purchase price and all other fees and taxes, at the time the consumer pays for such personal property. All revenue accruing to the county or city from a tax imposed under the provisions of this article shall be appropriated for the purposes of *illegal sign cleanup pursuant to § 33.2-1224, litter pickup, environmental cleanup, providing education programs designed to reduce environmental waste, mitigating pollution and litter, or providing reusable bags to recipients of Supplemental Nutrition Assistance Program (SNAP) or Women, Infants, and Children Program (WIC) benefits.*

C. Each local ordinance imposing the tax shall provide for the tax to become effective on the first day of any calendar quarter; however, in no event shall any tax imposed pursuant to this article become effective before January 1, 2021. The county or city shall, at least three months prior to the date the tax is to become effective, provide a certified copy of such ordinance to the Tax Commissioner.

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