

**RESOLUTION OF INTEREST
in participating in regional cigarette tax administration**

WHEREAS, the 2020 General Assembly approved, and the governor signed into law, legislation that allows Virginia counties to enact a local cigarette tax of up to 40 cents per pack, effective July 1, 2021; and

WHEREAS, [SB 1326](#), adopted by the 2021 General Assembly and signed into law by the governor, encourages local cigarette stamping and tax collection through regional cigarette tax boards; and

WHEREAS, the bill defines a "regional cigarette tax board" as one established by a group of at least six member localities, pursuant to their authority under the joint exercise of powers (§ [15.2-1300](#) et seq.) and Regional Cooperation Act (§ [15.2-4200](#) et seq.) provisions of the *Code of Virginia*; and

WHEREAS, the Thomas Jefferson Planning District Commission (TJPDC) was duly established in 1972 pursuant to the *Code of Virginia*; and

WHEREAS, a key part of the mission of the TJPDC is to lead development of solutions for the region's critical issues by helping member governments identify such issues and finding collaborative approaches to address them; and

WHEREAS, the TJPDC staff, in discussion with its member localities, has been examining how a regional cigarette tax board could function in the broader Central Virginia region; and

WHEREAS, the establishment of a regional cigarette tax board would promote the uniform administration of local cigarette taxes throughout the region for those localities desiring to participate in such a board.

NOW, THEREFORE, BE IT RESOLVED, that the County of Albemarle's Board of Supervisors expresses its interest in participating in a regional cigarette tax board being pursued by the TJPDC.

BE IT FURTHER RESOLVED that the County of Albemarle's Board of Supervisors authorizes the County Executive and County Staff to proceed with participating in discussions with the TJPDC and other localities in the broader region on the formation of a regional cigarette tax board.

BE IT FURTHER RESOLVED that any decision by the County of Albemarle to become a member of any regional cigarette tax board so established must be approved by the County of Albemarle Board of Supervisors.

I, Claudette K. Borgersen, do hereby certify that the foregoing writing is a true and correct copy of a Resolution duly adopted by the Board of Supervisors of Albemarle County by a vote of _____ to _____, as recorded below, at a meeting held on _____.

Clerk, Board of County Supervisors

	<u>Aye</u>	<u>Nay</u>
Mr. Gallaway	_____	_____
Ms. LaPisto-Kirtley	_____	_____
Ms. Mallek	_____	_____
Ms. McKeel	_____	_____
Ms. Palmer	_____	_____
Ms. Price	_____	_____