



Albemarle County

Legislation Details

File #: 21-490 **Version:** 1 **Name:**

Type: Ordinance **Status:** Public Hearing

File created: 9/30/2021 **In control:** Board of Supervisors

On agenda: 10/20/2021 **Final action:**

Title: Ordinance to Implement a Cigarette Tax. To receive public comment on its intent to adopt an ordinance to amend County Code Chapter 15, Taxation, to add Article 15, Cigarette Tax, to implement provisions for the collection of a cigarette tax in the County to be effective on and after January 1, 2022. Article 15 would include §§ 15-1500 (Definitions), 15-1501 (Levy and rate) (the proposed tax imposed would be at a rate of \$0.02 per cigarette sold, stored, or received), 15-1502 (Methods of collection), 15-1503 (Registered agents), 15-1504 (Requirements for retail dealers), 15-1505 (Presumption of illegality; seizure of contraband goods, sealing/seizing of machines), 15-1506 (Illegal acts), 15-1507 (Jeopardy assessment), 15-1508 (Erroneous assessment: notices and hearings in event of sealing of vending machines or seizure of contraband property), 15-1509 (Disposal of seized property), 15-1510 (Extensions), 15-1511 (Penalty for violation of article), 15-1512 (Each violation a separate offense), 15-1513 (Severability), and 15-1514 (Application within towns).

Sponsors:

Indexes:

Code sections:

Attachments: 1. Att.A - Proposed Ordinance

Date	Ver.	Action By	Action	Result
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