

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