



MOTION: GERLACH

SECOND: DUFFY

RE: Amending the Cigarette Tax

ACTION: APPROVED: Ayes: 7; Nays: 0

**May 28, 2024
Regular Meeting
Ordinance No. 24-10**

FIRST READ: April 23, 2024

SECOND READ: May 28, 2024

Sec. I. Introduction.

The Code of Virginia Section 58.1-3830 authorizes localities to impose a tax on the sale or use of cigarettes. The City of Fredericksburg has enacted a cigarette tax in accordance with the rules and regulations set forth in Chapter 70, Article XV of the City Code.

The City Council finds it necessary to raise the cigarette tax in conjunction with the fiscal year 2025 budget in order to meet the operating costs of the City. A duly advertised public hearing was held on this matter on April 16, 2024.

Sec. II. City Code amendment.

It is hereby ordained by the City Council of the City of Fredericksburg that Chapter 70, "Taxation," Article XV, "Cigarette Tax," § 70-597, "Levy and rate," is amended to add the underlined text and delete the language shown in strikethrough as follows:

§ 70-597 Levy and rate.

In addition to all other taxes of every kind now or hereafter imposed by law, there is hereby levied and imposed by the City upon every person who sells or uses cigarettes within the City an excise tax equivalent to \$0.3140 for each package of 30 or fewer cigarettes sold or used within the City. The tax shall be paid and collected in the manner and at the time hereinafter prescribed; provided, that the tax payable for each cigarette or cigarette package sold or used within the City shall be paid but once.

Sec. III. Effective date.

This ordinance shall be effective July 1, 2024.

Votes:

Ayes: Devine, Frye, Duffy, Gerlach, Graham, Holmes, Mackintosh

Nays: None

Absent from Vote: None

Absent from Meeting: None


Approved as to form:



Kelly J. Lackey, City Attorney

Clerk's Certificate

I, the undersigned, certify that I am Clerk of Council of the City of Fredericksburg, Virginia, and that the foregoing is a true copy of Ordinance No. 24-10 duly adopted at a meeting of the City Council meeting held May 28, 2024 at which a quorum was present and voted.



Tonya B. Lacey, MMC
Clerk of Council