
Initial Review: 03/15/2022
Set Public Hearing: 03/15/2022
Publication Dates: March 24 & April 4, 2022 Media: Winchester Star, County Website
Public Hearing: April 11, 2022 Code Update: _____
Approved on a motion by: _____

Chapter 165, Article XXI: The Clarke County Board of Supervisors shall consider amending Clarke County Code Chapter 165 Article XXI Cigarette Tax, §165-85 Tax levied; amount of tax- to increase the cigarette tax from 20 cents to 40 cents per package containing 25 or fewer cigarettes effective January 1, 2023.

Chapter 165 Taxation

Article XXI Cigarette Tax

§165-85. Tax levied; amount of tax In addition to all other taxes and fees of any kind now or hereafter imposed by law, and pursuant to authority contained in § 58.1-3830 and § 58.1-3832 of the Code of Virginia, there is hereby imposed and levied a tax equivalent to ~~\$0.20~~ **\$0.40** per each package containing 25 or fewer cigarettes. 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 County shall be paid but once.