Proposed new provisions are in bold and italicized.

PROPOSED ORDINANCE

Proposed by: Director of Finance

A proposed ordinance to amend Chapter 6, Finance and Taxation; Article 3, Cigarette Tax; Section 6.17 – Levy and Rate.

BE IT ORDAINED BY THE COUNCIL OF THE TOWN OF VIENNA, VIRGINIA THAT:

Section 1: The Town Code, Chapter 6, Finance and Taxation; Article 3, Cigarette Tax; Section 6.17 – Levy and Rate is amended to read as follows:

Sec. 6.17. 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 Town upon every person who sells or uses cigarettes within the Town an excise tax at a rate of \$0.75 \$0.85 for each package containing 20 cigarettes and \$0.0375 \$0.0425 for each cigarette contained in packages of fewer or more than 20 cigarettes sold or used within the Town. 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 Town shall be paid but once.

Passed and approved this ______ day of ________, 2017.

Section 2: This Ordinance shall become effective ten (10) days following notice of

Laurie A. DiRocco, Mayor
ATTEST:

Town Clerk

c:SDB\Ordinances\Chapter 6 Section 6.17 CigaretteTax Levy and Rate 04 06 2017