

[DRAFT OF]
ORDINANCE ENACTING
CHAPTER 7 – FINANCE AND TAXATION
ARTICLE XVIII, SECTIONS 7-86, *et seq.* OF THE CODE OF ORDINANCES
OF ROCKINGHAM COUNTY , VIRGINIA

BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF ROCKINGHAM COUNTY,
VIRGINIA:

That CHAPTER 7 – Finance and Taxation, Article XVIII, Sections 7-86, *et seq.* “Cigarette tax” be
and hereby is enacted as follows:

Section 7–86 Cigarette tax.

Pursuant to Sections 58.1-3830 and 58.1-3832 of the Code of Virginia, as amended and
effective as of July 1, 2021, there is hereby imposed and levied a tax at the rate of two cents
(\$0.02) per cigarette sold in the County.

Section 7–87 _____.

Following sections to be researched and drafted by staff to provide for the administration and
enforcement of the cigarette tax as authorized in Va. Code Section 58.1-3832.]

This ordinance shall be effective from the 1st day of July, 2021.

Adopted the __ day of April, 2021.

Aye Nay Abstain Absent

Supervisor Ritchie

District 1

Supervisor Wolfe-Garrison

District 2

Supervisor Chandler

District 3

Supervisor Kyge

District 4

Supervisor Breedon

District 5

Chairman of the Board of Supervisors

ATTESTE:

Clerk