

Virginia Local Cigarette Tax Rates¹

08/15/2003

Cities	Cigarette Tax \$ per pack (20 cig.)
Alexandria	0.30
Bedford	0.20
Bristol	0.04
Buena Vista	N/A
Charlottesville	0.12
Chesapeake	0.50
Colonial Heights	N/A
Covington	N/A
Danville	N/A
Emporia	N/A
Fairfax	0.30
Falls Church	0.25
Franklin	0.25
Fredericksburg	0.05
Galax	N/A
Hampton	0.35
Harrisonburg	N/A
Hopewell	N/A
Lexington	N/A
Lynchburg	0.15

Cities	Cigarette Tax \$ per pack (20 cig.)
Manassas	0.15
Manassas Park	0.15
Martinsville	N/A
Newport News	0.45
Norfolk	0.30
Norton	N/A
Petersburg	0.10
Poquoson	0.10
Portsmouth	0.35
Radford	N/A
Richmond	N/A
Roanoke	0.17
Salem	N/A
Staunton	N/A
Suffolk	0.30
Virginia Beach	0.32
Waynesboro	0.04
Williamsburg	N/A
Winchester	0.10

Counties	Cigarette Tax \$ per pack (20 cig.)
Arlington	0.05
Fairfax	0.05

Towns	Cigarette Tax \$ per pack (20 cig.)
Blacksburg	0.10
Bluefield	0.02
Chilhowie	0.02
Culpeper	0.10
Herndon	0.20
Kilmarnock	0.05
Leesburg	0.25
Marion	0.02
Mount Jackson	0.05

Towns	Cigarette Tax \$ per pack (20 cig.)
Pulaski	0.10
Purcellville	0.20
Saltville	0.05
Smithfield	0.25
Vienna	0.20
Warrenton	0.15
Windsor	0.25
Wytheville	0.03

1 Compiled from "Tax Rates 2002" by the *Weldon Cooper Center for Public Service* based on surveys gathered in the Spring and Summer of 2002.

2 All cities have the authority to impose a cigarette tax with no cap on the rate. This chart lists all cities, and "N/A" means the city does not impose the tax.

3 Only two counties, Arlington and Fairfax, have the authority to impose a cigarette tax, and the rate is capped at 5 cent per pack.

4 All towns have the authority to impose a cigarette tax with no cap on the rate. This chart lists only those towns that impose a cigarette tax.