

VIRGINIA LOCAL CIGARETTE TAX RATES

The attached table shows those Virginia localities that impose a local cigarette tax and the rate of such tax imposed as of August 14, 2002. The source of this table is the Weldon Cooper Center for Public Service's annual tax rates survey. Only two counties are included, Arlington and Fairfax, because they are the only counties authorized to impose a cigarette tax.

In reading the table, the designation "N/A" means that the locality responded on the survey that no tax is imposed. A blank in the table means the locality left that question on the survey blank. It is assumed that such a blank means that no tax is imposed, except in the case of the following towns, that have not responded to the survey: Alberta, Bloxom, Branchville, Cape Charles, Chatham, Cheriton, Clifton, Clifton Forge, Clinchco, Clinchport, Columbia, Craigsville, Dendron, Dumfries, Elkton, Gate City, Glen Lyn, Grottoes, Halifax, Hillsboro, Independence, Jarratt, Lousia, Lovettsville, Melfa, Mt. Crawford, Massawadox, Melfa, Newsoms, Onley, Parksley, Pembroke, Pocahontas Port Royal, Quantico, Richlands, Ridgeway, Scottsburg, Stanardsville, Tangier, Troutdale, Victoria, Virgilina, and White Stone.

Cigarette Taxes

Cities

<i>Locale Type</i>	<i>Locality</i>	<i>20 Cigarettes</i>	<i>25 Cigarettes</i>	<i>30 Cigarettes</i>
City	Alexandria	\$0.30	\$0.375	\$0.450
City	Bedford	.20		
City	Bristol	0.04	0.05	N/A
City	Buena Vista	N/A		
City	Charlottesville	0.12	0.12	0.12
City	Chesapeake	\$0.50 (effective 9/1/02)	\$0.625 (effective 9/1/02)	\$0.75 (effective 9/1/02)
City	Colonial Heights	N/A		
City	Covington	N/A		
City	Danville			
City	Emporia	N/A		
City	Fairfax	0.30		N/A
City	Falls Church	0.25	0.3125	
City	Franklin	\$0.25	\$0.25	\$0.25
City	Fredericksburg	0.05	0.05	0.05
City	Galax	N/A		
City	Hampton	\$0.35		
City	Harrisonburg			
City	Hopewell	N/A		
City	Lexington			
City	Lynchburg	0.15	0.1875	N/A
City	Manassas	0.15	.1875	.225
City	Manassas Park	0.15	0.15	0.15
City	Martinsville	N/A	N/A	N/A
City	Newport News	.45	.5625	.675
City	Norfolk	\$0.30	\$0.375	
City	Norton	N/A		
City	Petersburg	0.10	0.15	
City	Poquoson	\$.10 per 20 cigarettes		

Monday, August 12, 2002

Cigarette Taxes

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City	Charlottesville	0.12	0.12	0.12
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City	Colonial Heights	N/A		
City	Covington	N/A		
City	Danville			
City	Emporia	N/A		
City	Fairfax	0.30		N/A
City	Falls Church	0.25	0.3125	
City	Franklin	\$0.25	\$0.25	\$0.25
City	Fredericksburg	0.05	0.05	0.05
City	Galax	N/A		
City	Hampton	\$0.35		
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City	Hopewell	N/A		
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City	Newport News	.45	.5625	.675
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City	Portsmouth	\$0.35	\$0.44	
City	Radford	N/A	N/A	N/A
City	Richmond	N/A		
City	Roanoke	0.17	0.2125	N/A
City	Salem	N/A	N/A	N/A
City	Staunton	N/A		
City	Suffolk	0.3	0.375	
City	Virginia Beach	.32	.40	
City	Waynesboro	.04	.04	.04
City	Williamsburg	N/A		
City	Winchester	.10	.10	N/A

Counties

County	Arlington	.05	.0625	
County	Fairfax	0.05	\$0.0625	0.75

Towns

Town	Abingdon	N/A		
Town	Accomac			
Town	Alberta			
Town	Altavista	N/A		
Town	Amherst	N/A		
Town	Appalachia			
Town	Appomattox	N/A		
Town	Ashland	N/A		
Town	Belle Haven			
Town	Berryville	N/A		
Town	Big Stone Gap			
Town	Blacksburg	.10		
Town	Blackstone	N/A		
Town	Bloxom			

<i>Locale Type</i>	<i>Locality</i>	<i>20 Cigarettes</i>	<i>25 Cigarettes</i>	<i>30 Cigarettes</i>
Town	Bluefield	.02	.02	.02
Town	Boones Mill			
Town	Bowling Green	N/A		
Town	Boyce			
Town	Boydton	N/A	N/A	N/A
Town	Boykins			
Town	Branchville			
Town	Bridgewater	N/A		
Town	Broadway			
Town	Brodnax	N/A		
Town	Brockneal			
Town	Buchanan	N/A		
Town	Burkeville	N/A		
Town	Cape Charles	\$0.05	\$0.06	\$0.08
Town	Capron			
Town	Cedar Bluff	N/A		
Town	Charlotte Court House	none	none	none
Town	Chase City	N/A	N/A	N/A
Town	Chatham			
Town	Cheriton			
Town	Chilhowie	.02	.02	.02
Town	Chincoteague	N/A		
Town	Christiansburg	N/A	N/A	N/A
Town	Claremont			
Town	Clarksville	N/A		
Town	Cleveland	N/A	N/A	N/A
Town	Clifton	\$0.05	\$0.0525	
Town	Clifton Forge	0.04	0.05	N/A
Town	Clinchco			
Town	Clinchport			

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Town	Clintwood	N/A		
Town	Coeburn	N/A		
Town	Colonial Beach	N/A		
Town	Columbia			
Town	Courtland			
Town	Craigsville			
Town	CroWE	N/A		
Town	Culpeper	0.10	0.10	0.10
Town	Damascus	N/A		
Town	Dayton	N/A	N/A	N/A
Town	Dendron			
Town	Dillwyn			
Town	Drakes Branch			
Town	Dublin	N/A		
Town	Duffield			
Town	Dumfries			
Town	Dungannon			
Town	Eastville			
Town	Edinburg	N/A		
Town	Elkton			
Town	Exmore	N/A	N/A	N/A
Town	Farmville	N/A		
Town	Fincastle	N/A		
Town	Floyd	N/A	N/A	N/A
Town	Fries	N/A		
Town	Front Royal	N/A	N/A	N/A
Town	Gate City	N/A		
Town	Glade Spring	N/A		
Town	Glasgow			
Town	Glen Lyn	N/A		

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Town	Gordonsville	N/A		
Town	Goshen			
Town	Grains			
Town	Grottoes			
Town	Grundy	.02	.02	.02
Town	Halifax			
Town	Hallwood			
Town	Hamilton			
Town	Haymarket			
Town	Haysi	N/A		
Town	Herndon	\$0.20	\$0.25	N/A
Town	Hillsboro			
Town	Hillsville	N/A		
Town	Honaker			
Town	Hunt			
Town	Independence			
Town	Iron Gate			
Town	Irvington	N/A	N/A	N/A
Town	Ivor			
Town	Jarratt			
Town	Jonesville			
Town	Keller			
Town	Kenbridge			
Town	Keysville			
Town	Kilmamock	.05	.05	.05
Town	La Crose			
Town	Lawrenceville			
Town	Lebanon	N/A		
Town	Leesburg	\$0.25	\$0.3125	\$0.375
Town	Louisa	N/A		

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Town	Lovettsville	N/A	N/A	N/A
Town	Luray	N/A	N/A	N/A
Town	Madison	N/A		
Town	Marion	.02	.03	
Town	McKenney	N/A	N/A	N/A
Town	Melfa			
Town	Middleburg	N/A		
Town	Middletown	N/A		
Town	Mineral			
Town	Monterey	N/A		
Town	Montross			
Town	Mount Crawford			
Town	Mount Jackson	0.05		
Town	Narrows	N/A		
Town	Nassawadox			
Town	New Castle			
Town	New Market	N/A		
Town	Newsoms			
Town	Nickselsville			
Town	Ocoquan	N/A		
Town	Onancock	N/A	N/A	N/A
Town	Onley			
Town	Orange	N/A		
Town	Painter			
Town	Pamplin			
Town	Parksley			
Town	Pearsburg	N/A		
Town	Pembroke			
Town	Pennington Gap	N/A		
Town	Phenix			

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Town	Pocahontas			
Town	Port Royal			
Town	Pound			
Town	Pulaski	.10	.13	
Town	Purcellville	0.20	0.25	0.30
Town	Quantico			
Town	Remington			
Town	Rich Creek			
Town	Richlands	N/A		
Town	Ridgeway			
Town	Rocky Mount	N/A	N/A	N/A
Town	Round Hill			
Town	Rural Retreat	N/A	N/A	N/A
Town	Saint Charles			
Town	Saint Paul	N/A		
Town	Salville	\$0.05	\$0.05	\$0.05
Town	Saxis			
Town	Scottsburg			
Town	Scottsville			
Town	Shenandoah	N/A		
Town	Smithfield	.25 per pack	.25 per pack	.25 per pack
Town	South Boston	N/A	N/A	N/A
Town	South Hill	N/A		
Town	Standardsville			
Town	Stanley	N/A		
Town	Stephens City	N/A		
Town	Stony Creek			
Town	Strasburg	N/A		
Town	Stuart			
Town	Sunny	N/A		

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Town	Tangier			
Town	Tappahannock	N/A		
Town	Tazewell	N/A		
Town	The Plains			
Town	Timberville			
Town	Toms Brook			
Town	Troutdale	N/A County	N/A County	N/A County
Town	Troutville			
Town	Urbanna	N/A		
Town	Victoria			
Town	Vienna	.20	.25	
Town	Vinton	N/A		
Town	Virgilina			
Town	Wachapreague			
Town	Wakefield			
Town	Warrenton	0.15	0.1675	0.225
Town	Warsaw	N/A		
Town	Washington	N/A		
Town	Waverly	N/A		
Town	Weber City			
Town	West Point			
Town	White Stone			
Town	Windsor	\$.25/pack effective 7/1/01		
Town	Wise	N/A		
Town	Woodstock	N/A		
Town	Wytheville	0.03	.045	