

**Cigarette Tax Rates for 2002\***  
*Virginia's Cities, Counties and Selected Towns*  
*Where Cigarette Tax Is Applicable*

Locality                      Cigarette Tax  
(\$ per 20-count Pack)

<b>Cities</b>	
Alexandria	\$0.30
Bedford	\$0.20
Bristol	\$0.04
<b>Charlottesville</b>	<b>\$0.12</b>
Chesapeake	\$0.50
Fairfax	\$0.30
<b>Falls Church</b>	<b>\$0.25</b>
Franklin	\$0.25
Fredericksburg	\$0.05
Hampton	\$0.40
Lynchburg	\$0.15
Manassas	\$0.15
Manassas Park	\$0.15
Newport News	\$0.45
Norfolk	\$0.30
Petersburg	\$0.10
Roanoke	\$0.27
Suffolk	\$0.30
Virginia Beach	\$0.32
Waynesboro	\$0.04
Winchester	\$0.10
<b>Counties</b>	
Arlington**	\$0.05
Fairfax**	\$0.05
<b>Towns</b>	
Blacksburg	\$0.10
Bluefield	\$0.03
Chilhowie	\$0.02
Culpeper	\$0.10
Herndon	\$0.20
Kilmarnock	\$0.05
Leesburg	\$0.25
Marion	\$0.02
Mount Jackson	\$0.05
Pulaski	\$0.10
Purcellville	\$0.20
Vienna	\$0.30
Warrenton	\$0.15
Wytheville	\$0.045

Gross County and City Tobacco Taxes\*  
For Fiscal Year 2001

Virginia	Number of Places Taxing Tobacco	Tobacco Revenue
Cities**	29	\$30,796,738.00
Counties	2	\$2,780,772.00
	Total	<u>\$33,577,510.00</u>

\*These figures are according to Tax Burden on Tobacco, Historical  
Compilation, Volume 36, 2001.

\*\*Estimate

Comparison of Total Number of Counties, Cities, Towns  
and Total Taxing Cigarettes

	Number of Places Taxing Cigarettes	Total Number of Localities
Cities	21	40
Counties	2	135
Towns	14	182

\* These figures are based on the 20th Annual Edition of Tax Rates 2001, data collected by the University of Virginia's Weldon Cooper Center of Public Service.

\*\* Arlington and Fairfax are the only counties that have the ability to tax with a limit of \$0.05. All cities and towns have taxing authority with no limit.