

**PROPOSED ORDINANCE # 21-03**

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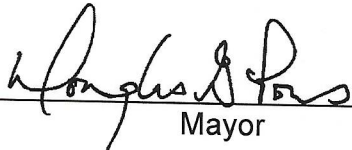
**AN ORDINANCE TO SET THE RATE OF TAXATION OF  
CIGARETTES SOLD IN THE CITY OF WILLIAMSBURG**

WHEREAS, in May 2003 City Council enacted Ordinance No. 03-06 that provided for taxation on packages of cigarettes sold in the City as provided in City Code Sec. 18-405; and by subsequent Ordinance No. 12-13 adopted June 14, 2012 such Code Section was amended to provide that the cigarette tax rate would be as determined by City Council; and

WHEREAS, City Council desires to set the cigarette tax rate at two cents (\$.02) per cigarette, which equals forty cents per pack for a standard pack of cigarettes.

NOW THEREFORE, beginning October 1, 2021, and at all times thereafter, until and unless otherwise changed by the city council, there shall be a tax of \$0.02 per cigarette levied and imposed upon the sale of each and every cigarette sold in the City. The amount of such tax shall be paid by the seller, if not previously paid, in the manner and at the time provided for in this article.

Adopted: June 10, 2021

  
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Mayor

Attest:   
Clerk