

Cigarette Tax

Jurisdiction	Rate
Alexandria	\$1.15
Arlington	\$0.30
Fairfax	\$0.30
Manassas City	\$0.65
Manassas Park	\$0.50
Norfolk	\$0.75
Virginia Beach	\$0.75
Winchester	\$0.25

No tax for the counties of: Chesterfield, Hanover, Henrico, Loudoun, Prince William and Stafford

■ Estimated annual Cigarette Tax revenue if implemented:

▶ \$3.1 million*

**Note: this is a generally declining tax base*

■ Real Estate Tax Rate equivalency:

▶ $\approx \frac{1}{2} \text{¢}$

- Code of Virginia § 58.1-3831 gives specific localities the authority to levy a cigarette tax not to exceed 5¢ per pack or the amount levied by the State (now 30¢ per pack), whichever is greater
- County would need to seek legislative action by the General Assembly

Admissions Tax

- Cities and towns have the authority to levy the tax under their “general taxing powers” found in their charters
- Counties require permission from the Commonwealth to levy an admissions tax at a rate not to exceed ten percent
 - ▶ County would need to seek legislative action by the General Assembly

■ Estimated annual Admissions Tax revenue if implemented:

- ▶ \$1.3 million @ 5%
- ▶ \$2.6 million @ 10%

■ Real Estate Tax Rate equivalency:

- ▶ $\approx \frac{1}{2}\text{¢}$ (at highest rate)

Meals Tax

Jurisdiction	Rate
Albemarle	4.0%
Alexandria	4.0%
Arlington	4.0%
Henrico	4.0%
Manassas City	4.0%
Spotsylvania	4.0%
Stafford	4.0%
Virginia Beach	5.5%

■ **Estimated annual Meals Tax revenue if implemented:**

▶ \$20 million @ 4%

■ **Real Estate Tax Rate equivalency:**

▶ ≈ 3.5¢

- Must be approved in a voter referendum although several counties are exempt from the referendum requirement by name
- The maximum tax counties can levy is four percent

Commercial & Industrial (C&I) Tax

Jurisdiction	Rate
Arlington	\$0.125
Fairfax	\$0.125

■ Estimated annual C&I Tax revenue if implemented:

▶ \$9.5 million

■ Real Estate Tax Rate equivalency:

▶ $\approx 1.7\text{¢}^*$

(*Note: cannot be used to reduce RE tax rate)

- Code of Virginia § 58.1-3221.3 authorizes cities and counties within NVTB boundaries to impose a 12.5¢ property tax on commercial and industrial properties. § 33.2-2510 requires these NVTB localities to impose the 12.5¢ property tax or deposit an equivalent amount dedicated to regional transportation.