

AN ORDINANCE to amend Section 36-50 by adding one new definition thereto, and to amend and reordain Sections 36-51 and 36-53.1, all of Article X, Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended; which Chapter 36 relates to TAXATION, which Article X relates TAX ON THE SALE OF CIGARETTES, which Section 36-50 relates to DEFINITIONS and which new definition relates to CIGARETTES, which Section 36-51 relates to RATE AND AMOUNT, and which Section 36-53.1 relates to SALES OF CIGARETTES SUBJECT TO THE THREE AND ONE-HALF (3 1/2) CENT TAX RATE and formerly related to SELLER'S INVENTORY AS OF JUNE 30, 1969.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 36-50, Article X, Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended by adding the following new definition thereto:

The word "cigarette" shall mean and include any roll of any size or shape made for smoking, whether such roll be filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether such tobacco is flavored, adulterated or mixed with another ingredient, if the wrapper or cover of the roll is made of any material other than leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.

Section 2. That Section 36-51, Article X, Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended and reordained to read as follows:

Sec. 36-51. Rate and amount.

In addition to all other taxes of every kind now imposed by law, there is hereby levied and imposed by the city, upon each and every sale of cigarettes, as herein defined, on and after the effective date of this ordinance, a tax equivalent to * three and one-half (3 1/2) cents for each ten (10) cigarettes or fractional number of ten (10) cigarettes sold within the city; the amount of said tax to be paid by the seller in the manner and at the time hereinafter prescribed.

Section 3. That Section 36-53.1, Article X, Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended,

be and the same hereby is amended and reordained to read as follows:

Sec. 36-53.1. * Sales of cigarettes subject to the three and one-half (3 1/2) cent tax rate.

The tax rate of three and one-half (3 1/2) cents for each ten (10) cigarettes or fractional number thereof sold within the city shall apply only to sales of cigarettes which were supplied by a dealer to a seller on or after July 1, 1971.

Section 4. That this ordinance shall be published in a newspaper of general circulation in the city not later than five days following its introduction together with a notice containing the time and place for a public hearing. The clerk of the council shall note the date of introduction and first reading, the date of publication, the date of the public hearing, and the date of the second reading and final passage in the minutes of the meeting. This ordinance shall become effective July 1, 1971.

Charles E. Beatley, Jr.
Mayor

FINAL PASSAGE: JUNE 22, 1971

N.B. Underscoring is not part of the ordinance but merely denotes new or changed material; asterisks denote deletions.