

ORDINANCE NO. 3637

AN ORDINANCE to amend and reordain Section 3-2-108 (POWERS OF THE NORTHERN VIRGINIA CIGARETTE TAX BOARD), of Article I (TAX ON SALE OF CIGARETTES), Chapter 2 (TAXATION), Title 3 (FINANCE, TAXATION AND PROCUREMENT) of The Code of the City of Alexandria, Virginia, 1981, as amended.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 3-2-108 of The Code of the City of Alexandria, Virginia, 1981, as amended, be and the same is hereby amended and reordained to read as follows:

Sec. 3-2-108 Powers of the Northern Virginia Cigarette Tax Board.

(a) The board may delegate any of its powers to its administrator or employees and may adopt regulations regarding the administration and enforcement of the provisions of this article. The board shall be granted the following powers:

(1) to assess, collect and disburse the cigarette tax for each participating jurisdiction;

(2) to audit dealer sales of cigarettes for each participating jurisdiction;

(3) to provide information for criminal prosecution by the affected participating jurisdictions;

(4) to designate an administrator;

(5) to manage a general operating fund to ensure proper funding of board operations on an ongoing basis;

(6) to employ an auditor;

(7) to designate a depository bank or banks;

(8) to contract with one or more member jurisdictions for the provision of administrative services;

(9) to hold and convey personal, but not real, property;

(10) to enter into contracts;

(11) to hire, supervise and discharge its own employees;

(12) to contract for benefits for board employees; and

(13) to exercise any other powers granted to the board by the respective local ordinances and the Code of Virginia (1950), as amended.

(b) The board may employ legal counsel, bring appropriate court actions in its own name to enforce payment of the tobacco tax or penalties owed, and file tax liens against property of taxpayers hereunder.

(c) The board is authorized to enter into an agreement with the department of taxation under which a wholesaler, qualified to purchase Virginia revenue stamps, may qualify to purchase dual Northern Virginia Cigarette Tax Board stamps from the department of taxation either at its Richmond, Virginia, office or its northern Virginia branch office.

(d) The board may appoint certain employees as tobacco revenue agents, who shall be required to carry proper identification while performing their duties and who shall have the power to seize or seal any coin-operated vending machines, to seize any cigarettes, counterfeit stamps or other property found in violation of this article and to arrest upon reasonable and probable cause that a violation of this article has been committed. The board is authorized to provide its tobacco revenue agents with (i) firearms for their protection, (ii) emergency-equipped vehicles while on duty, and (iii) other equipment deemed necessary and proper.

(e) The board may exchange information relative to the sale, use, transportation or shipment of cigarettes with an official of any other jurisdiction entrusted with the enforcement of the cigarette tax laws of said other jurisdiction.

Section 2. That this ordinance shall become effective upon the date and at the time of its final passage.

PATRICIA S. TICER
Mayor

Final Passage: June 12, 1993