

**Robbie McCraw**  
Chairman

**Ralph J. "Bob" Martin**

**Joe Webb**



**Rex Hill**  
Vice-Chairman

**Dr. Thomas W. Littrell**

**Phillip McCraw**

## **A Resolution of Support of the Virginia General Assembly to Grant All Counties Equal Taxing Authority**

**WHEREAS**, The Commonwealth of Virginia has created counties, cities and towns as political subdivisions to more effectively provide and deliver an array of public services to the residents of the Commonwealth; and,

**WHEREAS**, Virginia local governments only have the taxing authority specifically granted to them by the General Assembly to levy taxes for the services they provide for their residents; and,

**WHEREAS**, the Virginia General Assembly restricts counties from imposing a tax on cigarettes; and

**WHEREAS**, **Section 58.1-3820** of the code of Virginia was amended in 1977 to deprive counties, cities and towns the right to levy taxes upon the sale or use of cigarettes, unless the locality had been granted such power prior to January 1, 1977 and only the counties of Arlington and Fairfax were included at that time; and

**WHEREAS** Section 58.1-3840 permits towns and cities, allowing them to impose cigarette taxes by right; thus every city and town, regardless of population, may impose a cigarette tax, only two of ninety five counties of the Commonwealth have the authority; and,

**WHEREAS**, the General Assembly has never granted such authority to any County, despite continued efforts by multiple Legislators and Counties throughout the Commonwealth to be granted such taxing authority; and,

**WHEREAS**, currently only Fairfax and Arlington Counties and cities and towns are authorized, pursuant to the Code of Virginia to impose a tax on retail sales of tobacco products, including but not limited to cigarettes, while all other counties must seek approval from the General Assembly to be granted the same taxing authority, thus creating an unequal taxing authority across the Commonwealth among counties, cities, and towns

**NOW, THEREFORE, BE IT RESOLVED**, the Board of Supervisors of Carroll County does hereby approve this resolution of support for state legislation that would grant counties the authority to levy a new tax on retail tobacco products including cigarettes, if and when such a measure was either approved by a majority vote of the Board of Supervisors or said measure was placed on a referendum and the voters passed said referendum by a majority vote.

**Adopted by the Carroll County Board of Supervisors this 10<sup>th</sup> day of December 2018**

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**Robbie McCraw, Chairman**

**ATTESTED BY**

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**Steven B. Truitt**  
**County Administrator, Clerk**