



City of Richmond

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Legislation Text

File #: ORD. 2020-006, **Version:** 1

To amend ch. 26, art. XVIII of the City Code, concerning cigarette taxes, by adding therein a new § 26-1279.1, concerning the establishment of a four percent cigarette tax discount on the sale of heat-applied City cigarette tax stamps, for the purpose of reducing the administrative costs for retailers.

THE CITY OF RICHMOND HEREBY ORDAINS:

§ 1. That Chapter 26, Article XVIII of the Code of the City of Richmond (2015) be and is hereby amended and reordained by **adding therein a new** section numbered 26-1279.1 as follows:

Sec. 26-1279.1. Discount for heat-applied cigarette tax stamps.

For the purpose of making stamps available for use, the Director shall prescribe, prepare, and sell stamps of such denominations and in such quantities as may be necessary for the payment of the tax imposed by this article. In the sale of such stamps, the Director shall allow a discount of four percent of the denominational or face value thereof to cover the costs which will be incurred in affixing the stamps to packages of cigarettes. In the event the printing by an authorized meter machine is used in lieu of gummed stamps, there shall be no discount given on the denominational or face value of the imprints of such stamps so printed by the meter machine.

§ 2. This ordinance shall be in force and effect upon adoption.