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VIRGINIA ACTS OF ASSEMBLY — CHAPTER

An Act to amend and reenact § 58.1-1745 of the Code of Virginia, relating to disposable plastic bag tax; distribution to towns.

[H 1764]

Approved

Be it enacted by the General Assembly of Virginia:
1. That § 58.1-1745 of the Code of Virginia is amended and reenacted as follows:
§ 58.1-1745. Disposable plastic bag tax.

A. Any county or city may, by duly adopted ordinance, impose a tax in the amount of five cents (\$0.05) for each disposable plastic bag provided, whether or not provided free of charge, to a consumer of tangible personal property by retailers in grocery stores, convenience stores, or drugstores.

B. Any tax imposed under this section shall be collected by the retailer, along with the purchase price and all other fees and taxes, at the time the consumer pays for such personal property. All revenue accruing to the county or city from a tax imposed under the provisions of this article shall be appropriated for the purposes of environmental cleanup, providing education programs designed to reduce environmental waste, mitigating pollution and litter, or providing reusable bags to recipients of Supplemental Nutrition Assistance Program (SNAP) or Women, Infants, and Children Program (WIC) benefits.

C. Each local ordinance imposing the tax shall provide for the tax to become effective on the first day of any calendar quarter; however, in no event shall any tax imposed pursuant to this article become effective before January 1, 2021. The county or city shall, at least three months prior to the date the tax is to become effective, provide a certified copy of such ordinance to the Tax Commissioner.

D. Any town located within a county that has imposed a disposable plastic bag tax under this section shall receive from the county a distribution of the total tax collected by the county based on the local sales tax distribution formula provided by subsections G and H of § 58.1-605. Such distributions to towns shall occur at the same time and frequency as local sales tax distributions. Moneys received by a town pursuant to this subsection shall be appropriated only for the purposes allowed by subsection B.