

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

4 [H 341]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-1745 of the Code of Virginia is amended and reenacted as follows:**8 **§ 58.1-1745. Disposable plastic bag tax.**

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

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

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

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

ENROLLED

HB341ER