

**CITY OF SALEM, VIRGINIA
BOOK OF RATES AND FEES**

FINANCE

FINANCE FEES

CITY CIGARETTE TAX

Assessing Department:

Finance

Collecting Department:

Treasurer

Description:

The Cigarette Tax is added onto the price per pack, before the purchaser buys the cigarettes.

Rate or Fee	Amount
The City Cigarette Tax is .0225 per cigarette and the charges are as follows:	
20 Cigarettes are	\$0.45 per pack
25 Cigarettes are	\$0.56 per pack
30 Cigarettes are	\$0.68 per pack

Legal Authorization:

Ordinances, Effective dates: (07-01-2013); (12-01-2002)

Resolutions: 169 (01-08-1973); 148 (06-26-1972)

Salem City Code, Chapter 82, Article VIII, Section 82-240-254

Code of Virginia, Section 58.1-3830; 58.1-3832; 58.1-1031-1037 Enforcement

Code of Virginia, Title 58.1, Subtitle III, Chapter 38, Article 7, Section 58.1-3832;

Title 58.1, Subtitle 1, Chapter 10, Section 58.1-1031-1037