

# AN ORDINANCE AMENDING AN ORDINANCE PROVIDING FOR THE IMPOSITION OF A CIGARETTE TAX IN THE TOWN OF COEBURN, VIRGINIA

It is hereby ORDAINED that that the "Ordinance Amending and Reenacting the Coeburn Town Code, Taxation, by Providing for the Imposition of a Cigarette Tax in the Town of Coeburn, Virginia, as Provided by Section 58.1-3830 and 58.1-3840 of the Code of Virginia" adopted by the Coeburn Town Council on the 14<sup>th</sup> day of April, 2003 be amended as follows:

## Levied Amount:

There is hereby levied and imposed by the Town, in addition to any and all other taxes which may be or have been imposed, a tax to be paid and collected as provided in this article on each and every sale of cigarettes made within the Town. The tax is to be paid by the seller, dealer or other agent by affixing a stamp or causing a stamp to be affixed to every package of cigarettes, in the kind and manner required in this article and at applicable rates as follows:

THE RATE OR AMOUNT OF TAX LEVIED OR IMPOSED ON CIGARETTES SHALL BE THE RATE OF "FIVE FIFTEEN CENTS" FOR EACH TWENTY CIGARETTES OR FRACTIONAL PART THEREOF.

All other sections of the original ordinance shall remain in effect as adopted.

Adopted on this the 25<sup>th</sup> day of June, 2010.

VOTING 'AYE':

Roger Bell  
Larry Salyer  
\_\_\_\_\_  
\_\_\_\_\_

VOTING 'NAY':

Charles Collins  
\_\_\_\_\_  
\_\_\_\_\_

ABSTAINING:

None  
\_\_\_\_\_  
\_\_\_\_\_

ABSENT:

Carole Boone  
G. Lynn Wells  
\_\_\_\_\_  
\_\_\_\_\_

Larry Salyer  
Larry Salyer, Vice Mayor

6/25/10  
Date

Christy L. McCoy  
Attest: Christy L. McCoy, Clerk