

**AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 54, ARTICLE VII. - CIGARETTE TAX
SECTION 54 OF THE CODE OF THE TOWN OF MOUNT JACKSON.**

NOW, THEREFORE, BE IT ORDAINED BY THE Mayor and Town Council of the Town of Mount Jackson that the Town Code be amended as follows:

Sec. 54-300. - Definitions.

Cigarette means and includes any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same is flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name. Cigarette also refers to any battery-operated vaping device used to inhale an aerosol, typically containing nicotine, flavorings, and other chemicals.

Sec. 54-305. - Notice of intention by retail dealers.

- (a) Retail dealers who shall sell, offer for sale, store, possess, distribute, purchase, receive or transport cigarettes in or into the town shall notify the town manager in writing, of the supplier of such cigarettes and the name and address and the state retail sales and use certificate of registration number for each separate place of business. Possession of a state retail sales and use tax certificate and a state retail tobacco license and, where applicable, a retail business license issued by the town for each separate place of business by a retail dealer shall be considered sufficient written notification to the town.
- (b) No retail dealer, as defined herein, who shall have complied with the provisions of this article and who purchases only tax-paid town-stamped cigarettes for each separate place of business shall be required to qualify as a registered agent.
- (c) Retail dealers must have no more than 40% of their business sales and promotion come from the sale of cigarettes, in any form. Retail detailers whose businesses are within the historic district must have no more than 25% of their business sales and promotion.
- (d) Town Council and the zoning administrator reserve the right to deny any business license that relies heavily on the sale of cigarettes as their primary focus.

(Code 2000, § 54-300, 54-305; Ord. No. O-15-2000, 8-8-2000)

This ordinance shall take effect March 12, 2024.

IINTRODUCED at a meeting of the Mayor and Town Council on February 13, 2024.

PASSED by the Council of the Town of Mount Jackson, Virginia, on the 12th day of March 2024.

Barbara Riggleman, Town Clerk

Donald "Donnie" I. Pifer, Mayor

UNDERLINED TEXT = New wording

~~Strikethrough wording~~ = Deleted text