

ADOPTED

JAN 11 2022

Board of Supervisors  
James City County, VA

ORDINANCE NO. 107A-72

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 20, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING ARTICLE XI, CIGARETTE TAX, SECTION 20-86, VIOLATIONS OF ARTICLE.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 20, Taxation, is hereby amended and reordained by amending Article XI, Cigarette Tax, Section 20-86, Violations of article.

**Chapter 20. Taxation**

**Article XI. Cigarette Tax**


**Sec. 20-86. Violations of article.**

- (a) Any person violating any of the provisions of this article shall be guilty of a Class 1 misdemeanor and required to pay the following, as applicable:
  - (+2) Penalty of ten percent ~~per month~~ for late payment calculated from the day such tax became due *and interest not to exceed three-quarters of one percent per month upon any tax found to be overdue and unpaid.*
  - (21) Penalty of 50 percent of any tax found to be overdue and unpaid for any act or failure to act constituting fraud or evasion of the payment of any tax imposed by this article; and
  - ~~(3) Interest not to exceed three-quarters of one percent per month upon any tax found to be overdue and unpaid.~~
- (b) Each violation of, or event of noncompliance with, any of the provisions of this article shall be and constitute a separate offense and shall subject every person convicted thereof to the penalties prescribed. Conviction and payment of a fine or penalties for such violation shall not relieve any person from the payment of any tax imposed by this article.
- (c) Any cigarettes, vending machines, counterfeit stamps, or other property found in violation of this article shall be declared contraband goods and may be seized by the commissioner of revenue. In addition to any tax due, the dealer or other person liable for the tax possessing such untaxed cigarettes shall be subject to civil and criminal penalties herein provided.



John J. McGlennon  
Chairman, Board of Supervisors

ATTEST:



Teresa J. Saeed  
Deputy Clerk to the Board

	VOTES			
	<u>AYE</u>	<u>NAY</u>	<u>ABSTAIN</u>	<u>ABSENT</u>
ICENHOUR	<input checked="" type="checkbox"/>	___	___	___
HIPPLE	<input checked="" type="checkbox"/>	___	___	___
LARSON	<input checked="" type="checkbox"/>	___	___	___
SADLER	<input checked="" type="checkbox"/>	___	___	___
MCGLENNON	<input checked="" type="checkbox"/>	___	___	___

Adopted by the Board of Supervisors of James City County, Virginia, this 11th day of January, 2022.

AmdCCSec20-86-ord