

ORDINANCE NO. \_\_

AN ORDINANCE to amend Chapter 2 (TAXATION) of Title 3 (FINANCE, TAXATION AND PROCUREMENT) of the Code of the City of Alexandria, Virginia, 1981, as amended by adding new Article Z (LOCAL DISPOSABLE PLASTIC BAG TAX).

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Chapter 2 of Title 3 of the Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended by adding a new Article Z as follows:

**Article Z – Local Disposable Plastic Bag Tax**

**3-2-405 - Purpose**

The purpose of this ordinance is to reduce the use of disposable plastic bags by Retail Establishments in the City of Alexandria, curb litter on the streets, protect marine environment, waterways, reduce greenhouse gas emissions, solid waste, and to promote the use of Reusable Bags by Retail Establishments located in the City.

**3-2-406 - Definitions**

The following words shall, unless the context clearly requires otherwise, have the following meanings:

- a) “Disposable Plastic Bag” means a carryout bag provided by a retail establishment to a customer at the point of sale. Disposable plastic bag shall not include:
  - 1. Durable plastic bags with handles that are specifically designed and manufactured for multiple reuse and that are at least four mils thick;
  - 2. Plastic bags that are solely used to wrap, contain, or package ice cream, meat, fish, poultry, produce, unwrapped bulk food items, or perishable food items in order to avoid damage or contamination;
  - 3. Plastic bags used to carry dry cleaning or prescription drugs; and
  - 4. Multiple plastic bags sold in packages and intended for use as garbage, pet waste, or leaf removal bags.
- b) “Retail Establishment” means any retailer that sells tangible personal property to customers in a grocery store, convenience store, or drugstore.
- c) “Reusable Bag” means a bag with handles that is specifically designed and manufactured for multiple reuse and is either polyester, polypropylene, cotton, or other durable material, or durable plastic that is at least four mils in thickness.

1 **3-2-407- Levy and Rate**

- 2 a) In addition to all other taxes of every kind now or hereinafter imposed by law, there is  
 3 imposed a tax in the amount of five cents (\$0.05) for each disposable plastic bag  
 4 provided, whether or not provided free of charge, to a consumer of tangible personal  
 5 property by a Retail Establishment.  
 6 b) Such tax shall be collected by the Retail Establishment along with the purchase price and  
 7 all other fees and taxes, at the time the consumer pays for such personal property.  
 8 c) Retail Establishments that collect the tax imposed by this ordinance shall be allowed to  
 9 retain two cents (\$0.02), provided that such discounts are accounted for in the form of a  
 10 deduction when submitting the tax return and paying the amount due in a timely manner,  
 11 until January 1, 2023.  
 12 d) After January 1, 2023, every Retail Establishment that collects the tax imposed by this  
 13 ordinance shall be allowed to retain one cent (\$0.01) from the tax collected on each  
 14 disposable plastic bag. The remaining amount of each fee collected (\$0.03 until January  
 15 1, 2023 and \$0.04 beginning January 1, 2023) shall be paid to the Virginia Department of  
 16 Taxation pursuant to Department guidelines.  
 17

18 **3-2-408 Collection and Disposition of Funds**

- 19 a) The Virginia Tax Commissioner shall collect, administer, and enforce this tax in  
 20 accordance with Section § 58.1-1748 of the Virginia Code.  
 21 b) Any funds received by the state pursuant to this ordinance shall be deposited into the  
 22 City's Special Purpose Refuse Fee Fund and appropriated for purposes of environmental  
 23 cleanup, providing education programs designed to reduce environmental waste,  
 24 mitigating pollution and litter, or providing reusable bags to recipients of Supplemental  
 25 Nutrition Assistance Program (SNAP) or Women, Infants, and Children Program (WIC)  
 26 benefits  
 27 c) This tax is by virtue of and subject to the terms of Section § 58.1-1745 *et seq.* of the  
 28 Virginia Code.  
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30 Section 2. That Chapter 2 of Title 3 is amended pursuant to Section 1 of this ordinance, be,  
 31 and the same hereby is, reordained as part of the City of Alexandria City Code.

32  
 33 Section 3. That this ordinance shall become effective January 1, 2022.  
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35 Justin M. Wilson  
 36 Mayor  
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 39 Introduction: September 14, 2021  
 40 First Reading: September 14, 2021  
 41 Publication:

1	Public Hearing:	September 18, 2021
2	Second Reading:	September 18, 2021
3	Final Passage:	September 18, 2021
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