

1 AN ORDINANCE AMENDING
2 CHAPTER 4 OF THE FAIRFAX COUNTY CODE, RELATING TO A DISPOSABLE
3 PLASTIC BAG TAX
4

5 Draft of July 19, 2021
6

7 AN ORDINANCE to amend the Fairfax County Code by amending
8 Chapter 4 by adding a new Article 30 relating to a disposable plastic bag
9 tax.
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11 Be it ordained by the Board of Supervisors of Fairfax County:
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13 1. That Article 30 of Chapter 4 of the Fairfax County code is adopted as follows:
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15 CHAPTER 4 – Taxation and Finance.
16

17 Article 30. – Disposable Plastic Bag Tax.
18

19 Section 4-30-1. – Levy; tax rate.
20

21 Pursuant to Va. Code § 58.1-1745, as amended, Fairfax County imposes a tax in the amount of
22 five cents (\$0.05) for each disposable plastic bag provided to a consumer of tangible personal
23 property by retailers in grocery stores, convenience stores, or drugstores. This tax shall be
24 collected whether or not such disposable plastic bag is provided free of charge to the consumer.
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26 Section 4-30-2. – Administration, collection, enforcement and appropriation.
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28 (a) The tax on disposable plastic bags imposed pursuant to this Article shall be
29 collected by the retailer, along with the purchase price and all other fees and taxes, at the
30 time the consumer pays for such personal property. The state Tax Commissioner shall
31 then collect, administer and enforce this tax from the retailer in accordance with Virginia
32 law and shall distribute the tax revenue to the County in accordance with Virginia law,
33 including any guidelines adopted by the state Tax Commissioner in accordance with Va.
34 Code § 58.1-1748, as amended.
35

36 (b) All revenue that accrues to the County from the tax imposed by this Article shall
37 be appropriated by the Board in accordance with Va. Code § 58.1-1745, as amended.
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39 Section 4-30-3. – Retailer discount.
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41 (a) Until January 1, 2023, every retailer that collects the tax imposed under this
42 Article shall be allowed to retain two cents (\$0.02) from the tax collected on each
43 disposable plastic bag.

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45 (b) Beginning on January 1, 2023, every retailer that collects the tax imposed under
46 this Article shall be allowed to retain one cent (\$0.01) from the tax collected on each
47 disposable plastic bag.

48 (c) Any retailer that retains a discount pursuant to this Section shall account for it in
49 the form of a deduction when submitting its tax return and paying the amount due in a
50 timely manner.

51
52 Section 4-30-4. Exemptions.

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54 The tax imposed under this Article shall not apply to the following:

55 (a) Durable plastic bags with handles that are specifically designed and manufactured
56 for multiple reuse and that are at least four mils thick;

57 (b) Plastic bags that are solely used to wrap, contain, or package ice cream, meat,
58 fish, poultry, produce, unwrapped bulk food items, or perishable food items in order to
59 avoid damage or contamination;

60
61 (c) Plastic bags used to carry dry cleaning or prescription drugs; and

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63 (d) Multiple plastic bags sold in packages and intended for use as garbage, pet waste,
64 or leaf removal bags.

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67 **2. That the provisions of this ordinance are severable, and if any provision of this**
68 **ordinance or any application thereof is held invalid, that invalidity shall not affect the other**
69 **provisions or applications of this ordinance that can be given effect without the invalid**
70 **provision or application.**

71
72 **3. That the provisions of this ordinance shall take effect on January 1, 2022.**

73
74
75 GIVEN under my hand this _____ day of _____, 2021

76
77
78 _____
79 Jill Cooper
80 Clerk to the Board of Supervisors