Outline

- A spreadsheet with all calculations and backup materials will be provided
- The following slides walk through York's process for estimating cigarette tax revenues
- Many local demographic factors will impact on the actual revenue collections

York County
VIRGINIA

York's Calculation of Cigarette Tax Revenue

		Population	Average Pack Per Resident	Tax Per Pack of 20	Estimated Revenue
York County		68,725			
Average Pack Per Resident			32.14	$ 0.40	$ 880,000
November 1, 2021 Implementation (8 Months)				8 Months	$ 590,000

Different Tax Rates

- To remove the impact of different tax rates, calculate the average number of packs per resident

- Multiply the average packs per resident by the County's population and the 40 cent tax rate

Calculation of Average Packs Per Resident York's was Limited to Hampton Roads Cities

Locality	Population FY2019	Revenues FY2019	Tax Per Pack of 20	Calculated Packs Sold	Calculated Packs Per Resident
Counties:					
Fairfax	1,145,978	$ 5,787,235	$ 0.30	19,290,783	16.83
Arlington	241,031	2,115,530	$ 0.30	7,051,767	29.26
Cities:					
Virginia Beach	453,410	10,568,721	$ 0.75	14,091,628	31.08
Norfolk	245,741	7,889,222	$ 0.95	8,304,444	33.79
Newport News	181,119	4,761,217	$ 0.85	5,601,432	30.93
Hampton	135,629	4,336,342	$ 0.85	5,101,579	37.61
Chesapeake	243,868	5,055,551	$ 0.65	7,777,771	31.89
Portsmouth	94,953	4,244,258	$ 0.90	4,715,842	49.67
Suffolk	92,714	1,955,756	$ 0.75	2,607,675	28.13
Williamsburg	15,183	140,211	$ 0.30	467,370	30.78
Poquoson	12,320	82,704	$ 0.20	413,520	33.56
Average Packs Per Resident					32.14

To Prepare Your Calculation You Will Need:

For each jurisdiction used in your calculation

- Revenues
- Population
- Cigarette Tax Rate

Sources: Auditor of Public Accounts FY2019 Comparative Cost Report, Exhibit B-2 and Tax Rates by Jurisdiction

Complete Listing of All Cities with Cigarette Tax Revenues

No.	Locality	Tobacco Taxes	Population
APA COMPARATIVE COST REPORT			
June 30, 2019			
Exhibit B-2			
	City of:		
1	Alexandria	$ 2,513,138	161,050
2	Bristol	512,787	16,877
3	Buena Vista	-	6,351
4	Charlottesville	671,562	49,281
5	Chesapeake	5,055,551	243,868
6	Colonial Heights	134,345	17,562
7	Covington	94,495	5,716
8	Danville	-	40,590
9	Emporia	-	5,531
10	Fairfax	600,325	24,552
11	Falls Church	258,567	14,460
12	Franklin	300,133	8,308
13	Fredericksburg	474,305	28,387
14	Galax	-	6,587
15	Hampton	4,336,342	135,629
16	Harrisonburg	171,011	54,606
17	Hopewell	-	0
18	Lexington	-	7,362
19	Lynchburg	846,122	81,339
20	Manassas	605,900	42,053
21	Manassas Park	179,952	16,528
22	Martinsville	164,769	13,119
23	Newport News	4,761,217	181,119
24	Norfolk	7,889,222	245,741
25	Norton	-	0
26	Petersburg	-	0
27	Poquoson	82,704	12,320
28	Portsmouth	4,244,258	94,953
29	Radford	52,886	18,041
30	Richmond	-	226,919
31	Roanoke	2,108,127	100,033
32	Salem	715,522	25,704
33	Staunton	423,200	24,972
34	Suffolk	1,955,756	92,714
35	Virginia Beach	10,568,721	453,410
36	Waynesboro	491,704	22,285
37	Williamsburg	140,211	15,183
38	Winchester	582,738	28,282
38	Total	$ 50,935,570	2,521,432

City and Town Tax Rates

CITIES/TOWNS	FY2021 RATE cents per pack	FY2020 RATE cents per pack	FY2019 RATE cents per pack	FY2018 RATE cents per pack	FY2017 RATE cents per pack
Local Cigarette Taxing Jurisdictions					
VIRGINIA					
Abingdon	35	35	35	25	25
Alexandria	126	126	126	126	126
Altavista	27	27	27	27	27
Appalachia	25	25	25	20	20
Appomattax	27	27	27	27	27
Ashland	22	22	22	22	22
Bedford City	30	30	30	30	30
Berryville	10	10	10	10	10
Big Stone Gap	10	10	10	10	10
Blacksburg	30	30	30	30	30
Blackstone	22	22	22	22	22
Bluefield	12.5	12.5	12.5	10	10
Bridgewater	10	10	10	10	10
Bristol	17	17	17	17	17
Broadway	20	20	20	20	20
Charlottesville	55	55	55	55	55
Chesapeake	65	65	65	50	50
Chilhowie	8	8	8	8	8
Christiansburg	40	40	40	40	40
Claremont	4.5	4.5	4.5	4.5	4.5
Clincho	5	5	5	5	5
Clifton	30	30	30	30	30

Complete list is included as a tab on the spreadsheet

Questions