



**TO:** Honorable Mayor and Members of City Council  
**FROM:** Kerry Devine, At-Large Member, City Council  
**RE:** Single Use Plastic Bag Tax  
**DATE:** June 1, 2021

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**BACKGROUND:**

With enabling legislation adopted by the VA General Assembly in 2020, any county or city may, by ordinance, impose a disposable plastic bag tax of \$0.05 for each disposable plastic bag provided to a consumer by retailers in grocery stores, convenience stores, or drug stores.

Each local ordinance imposing the tax must provide for the tax to become effective on the first calendar day of any calendar quarter. A certified copy of the ordinance that is adopted must be provided to the Commonwealth of Virginia State Tax Commissioner at least three months prior to the date the tax is to become effective.

The goal is to reduce the use of disposable/single use plastic bags provided by retailers in retail and restaurant establishments in the City of Fredericksburg, to curb litter on the streets, protect marine environments and waterways, reduce greenhouse gas emissions, solid waste, and to promote the use of durable/multi-use bags by retail and restaurant establishments.

**FISCAL IMPACT:**

All revenue derived from such tax imposed shall be appropriated for the purposes of (1) environmental cleanup, (2) providing education programs designed to reduce environmental waste, and mitigating pollution and litter, or (3) providing reusable bags to recipients of Supplemental Nutrition Assistance Program (SNAP) or Women, Infants, and Children Program (WIC) benefits.

Retailers may collect \$.02 per bag until Jan 2023, after that they may collect \$.01 per bag.