

**ARLINGTON COUNTY CODE****Chapter 41****DISPOSIBLE PLASTIC BAG TAX****§ 41-1. Definitions****§ 41-2. Levy; Tax Rate****§ 41-3. Collection; Administration and Enforcement****§ 41-4. Appropriation****§ 41-5. Severability**

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\* **Editors Note:** Ord. No. 98-21, adopted June 20, 1998, repealed Ch. 41, in its entirety, which pertained to CATV regulation. The user is directed to new Ch. 41.2, Cable Television Communications.

Ord. No. 21-15, adopted September 18, 2021, reestablished Chapter 41 relative to a Disposable Plastic Bag Tax to read as herein set out, and to come into effect on January 1, 2022.

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**§ 41-1. Definitions**

“Disposable Plastic Bag” means a carryout bag with handles provided by a grocery store, convenience store, or drugstore, to a customer at the point of sale to transport items purchased and not intended for reuse. 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.

“Grocery Store” means an establishment that has an enclosed room in a permanent structure and that sells food and other items intended for human consumption, including a variety of ingredients commonly used in the preparation of meals.

“Drugstore” means an establishment that sells medicines prepared by a licensed pharmacist pursuant to a prescription and other medicines and items for home and general use.

“Convenience store” means an establishment that (i) has an enclosed room in a permanent structure where stock is displayed and offered for sale and (ii) maintains an inventory of edible items intended for human consumption consisting of a variety of such items of the types normally sold in grocery stores.

**§ 41-2. Levy; Tax Rate**

- A. Pursuant to Title 58, Chapter 17, Virginia Code Annotated, a tax in the amount of five cents (\$0.05) is hereby levied for each Disposable Plastic Bag provided to a consumer of tangible personal property by a Grocery Store, Convenience Store, or Drugstore.
- B. Until January 1, 2023, retail establishments that collect the tax imposed by this ordinance shall be allowed to retain two cents (\$0.02) from the tax collected on each Disposable Plastic Bag.
- C. After January 1, 2023, retail establishments that collect the tax imposed by this ordinance shall be allowed to retain one cent (\$0.01) from the tax collected on each Disposable Plastic Bag.
- D. Any retailer that retains a discount pursuant to this Section shall account for it in the form of a deduction when submitting its tax return and paying the amount due in a timely manner.

#### **§ 41-3. Collection; Administration and Enforcement**

The tax on Disposable Plastic Bags shall first be collected by the retailer, along with the purchase price and all other fees and taxes, at the time the consumer pays for such personal property. This tax shall be collected whether or not such Disposable Plastic Bag is provided free of charge to the consumer. The state Tax Commissioner shall then collect, administer and enforce this tax from the retailer in accordance with Virginia Code § 58.1-1748.

#### **§ 41-4. Appropriation**

All revenue accruing to the County from a tax imposed under the provisions of this ordinance shall be appropriated for the purposes of environmental cleanup, providing education programs designed to reduce environmental waste, mitigating pollution and litter, or providing reusable bags to recipients of Supplemental Nutrition Assistance Program (SNAP) or Women, Infants, and Children Program (WIC) benefits.

#### **§ 41-5. Severability**

If any section, phrase, or part thereof of this chapter should be for any reason held invalid by a court of competent jurisdiction, such decision shall not affect the remainder of the chapter; and every remaining section, clause, phrase, or part thereof shall continue in full force and effect.