



TAX BULLETIN 22-13

Virginia Department of Taxation

December 1, 2022

VIRGINIA DISPOSABLE PLASTIC BAG TAX ENACTED IN ALBEMARLE COUNTY AND THE CITIES OF CHARLOTTESVILLE AND FAIRFAX

Albemarle County and the Cities of Charlottesville and Fairfax have adopted the Virginia Disposable Plastic Bag Tax, effective January 1, 2023. These localities will join the ones listed below that currently impose a disposable plastic bag tax:

- Alexandria City
- Falls Church City
- Fredericksburg City
- Roanoke City
- Arlington County
- Fairfax County
- Loudoun County

Background

Legislation enacted during the Regular Session of the 2020 General Assembly (House Bill 534 (2020 *Acts of Assembly*, Chapter 1022) and Senate Bill 11 (2020 *Acts of Assembly*, Chapter 1023)) authorizes any county or city to adopt by ordinance the Virginia Disposable Plastic Bag Tax on disposable plastic bags provided to customers in grocery stores, convenience stores, and drugstores in the locality.

The tax is administered by the Virginia Department of Taxation (“the Department”). The Department issued Guidelines for the Disposable Plastic Bag Tax on September 1, 2021. As explained in the guidelines, the Department is responsible for administering the tax, including auditing and collecting the tax.

Additional Information

For more information about the new tax, including the types of businesses required to collect the tax, the types of bags subject to the tax, the tax rate, and return filing information, please consult the Guidelines for the Disposable Plastic Bag Tax. The Guidelines and additional information are available at <https://www.tax.virginia.gov/disposable-plastic-bag-tax>. If you have any questions, please contact the Department at (804) 367-8037.