

Blue Ridge Cigarette Tax Board

October 2025



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Blue Ridge Cigarette Tax Board

How It Works

- ❑ Blue Ridge Cigarette Tax Board established October 2021. Original members were Albemarle, Augusta, Fluvanna, Greene, Madison, and Orange counties, and City of Charlottesville; Town of Madison added December 2021; Rockingham County 7/1/24; Mt. Crawford 1/1/25; Rappahannock County 10/1/25.
- ❑ New local taxes levied beginning January 2022.
- ❑ As BRCTB administrator, TJPDC works with 25-30 distributors who submit monthly reports on sales and remit tax revenue designated by jurisdiction.
- ❑ TJPDC tracks/reconciles stamp purchases/pack sales/revenues.
- ❑ TJPDC distributes revenue to BRCTB members, net actual administrative costs and a 2% dealer discount, on a monthly basis.

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Blue Ridge Cigarette Tax Board

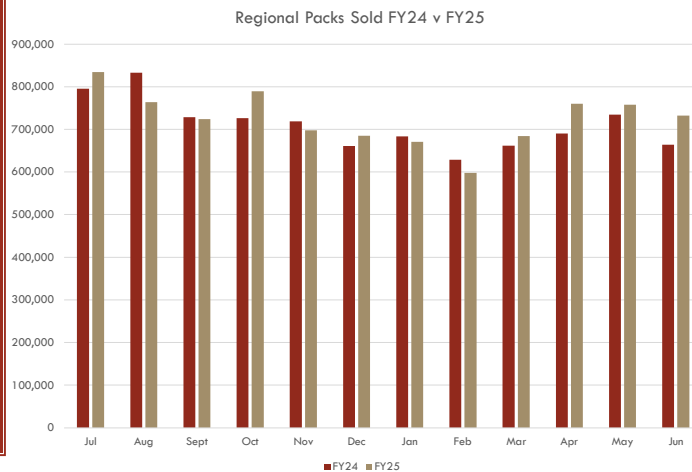
Cigarette Sales and Tax Revenue Generated

- FY 2025 gross revenue: ~\$3.3 million
- FY 2025 total packs sold: ~8.7 million
- FY 2025 Admin costs: ~\$112K
- July 2025 packs sold: 807,231
- Of note:
 - Overall, packs sold increased by about 400K, or 13%, year to year (FY24 to FY25) after a previous 9% decline FY23 to FY24.
 - Expenses spread across the member localities were down more than 25% in FY25, and were about 3.5% of the total FY25 allotment.

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Packs Sold FY24 v FY25 Comparison

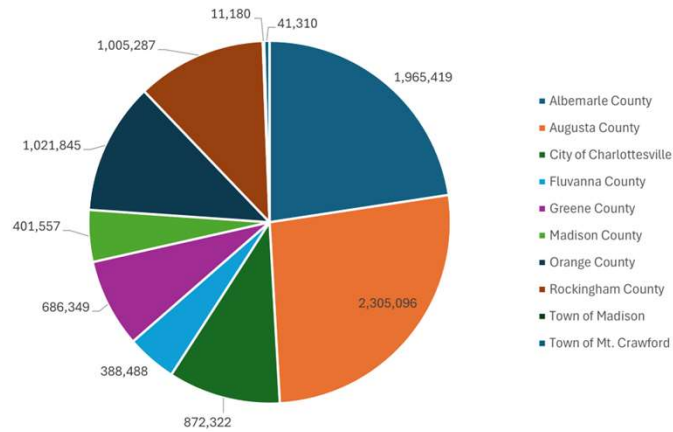


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FY25 Total
Packs Sold
by
Jurisdiction

Regional Packs Sold by Jurisdiction FY25

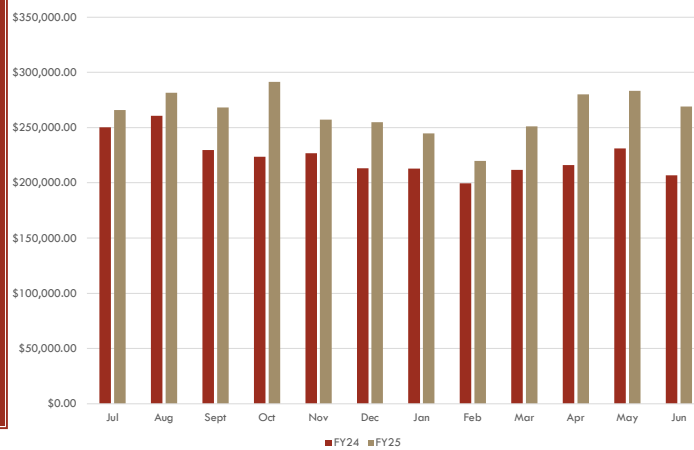


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Total
Allocation
FY24 v FY25
Comparison

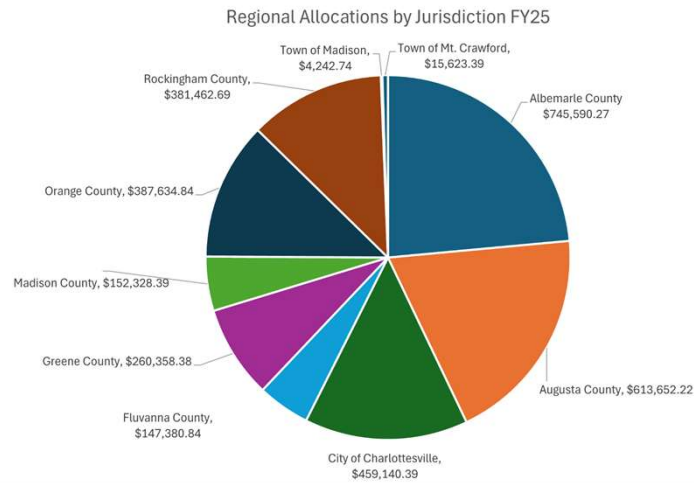
Regional Allocations FY24 v FY25



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FY25 Allocation by Jurisdiction



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What's New with the Board?

- ❑ The Board met twice (April and July) since your last meeting.
- ❑ Approved FY26 budget of nearly 3.4 million; all but \$130K is pass-through.
- ❑ Agreed to Rappahannock County joining the Board.
- ❑ Had an extensive review of BRCTB-adopted policies; more than half of the current individual Board representatives were not on the Board when it was established.
- ❑ All county and town members are now levying \$0.40/pack (Charlottesville is at \$0.55/pack).

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Compliance Efforts

- Goal: Educate, inform and work with retailers/distributors to ensure compliance.
- >250 retailers in the BRCTB footprint.
- Most all retailers are in full compliance.
- No seizures have been made.
- A few warnings for late reports, remittances and/or payments by distributors were issued recently.

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<https://tjpd.org/brctb/>

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