

Blue Ridge Cigarette Tax Board

October 2026



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Blue Ridge Cigarette Tax Board

How It Works

- ❑ The Blue Ridge Cigarette Tax Board was established in October, 2021. Original members: Charlottesville and Albemarle, Augusta, Fluvanna, Greene, Madison, and Orange counties; Town of Madison added in 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+ distributors who submit monthly reports on cigarette sales and remit tax revenue designated by jurisdiction.
- ❑ TJPDC tracks and reconciles stamp purchases, pack sales, and revenues.
- ❑ TJPDC distributes revenue to BRCTB members on a monthly basis, net actual administrative costs and a 2% dealer discount.

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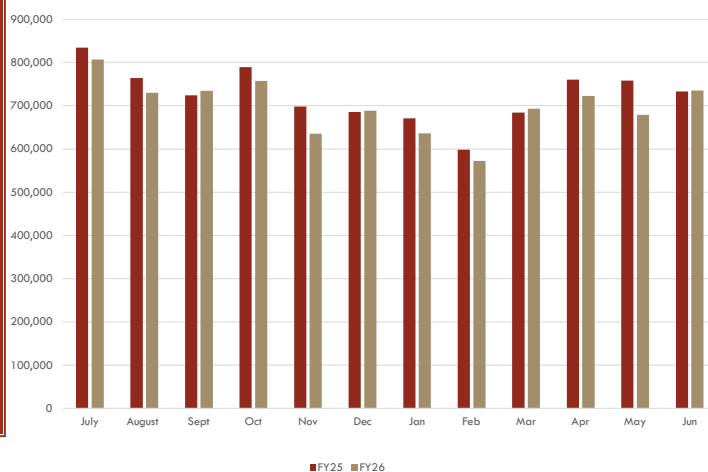
Cigarette Sales and Tax Revenue Generated

- FY 2026 gross revenue: ~\$3.46 million
- FY 2026 total packs sold: ~8.4 million
- FY 2026 Admin costs: ~\$117.5K
- July 2026 packs sold: 764,674
- Of note:
 - Overall, packs sold decreased by about 310K, or 3.5% year to year (FY25 to FY26) after a previous 13% increase FY24 to FY25.
 - Expenses spread across the member localities were up about 4.7% but still were only about 3.4% of the total FY26 allotment.

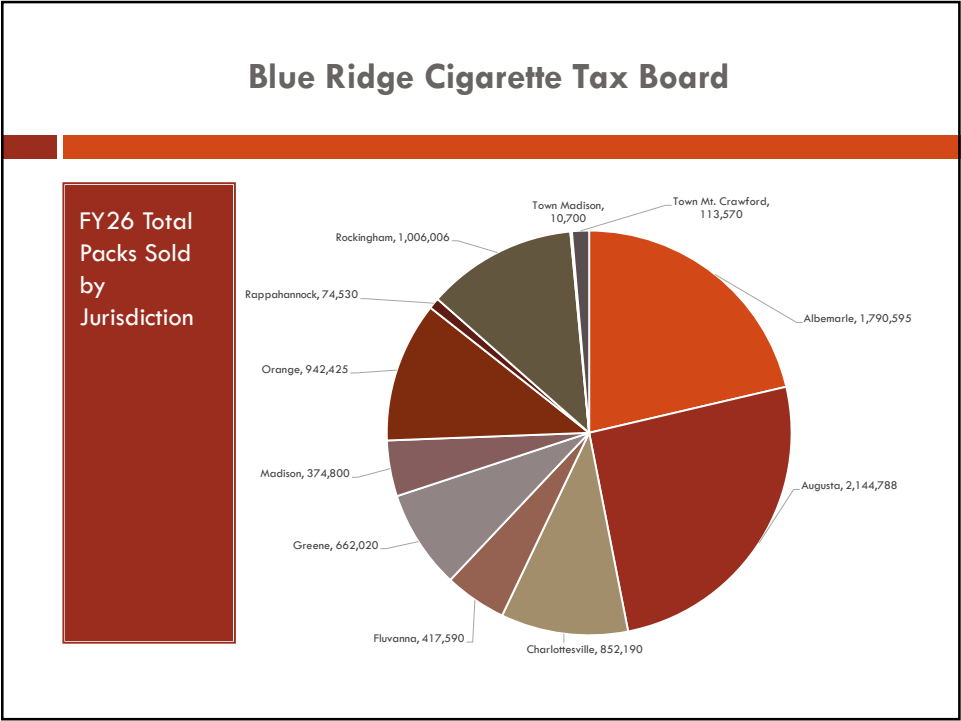
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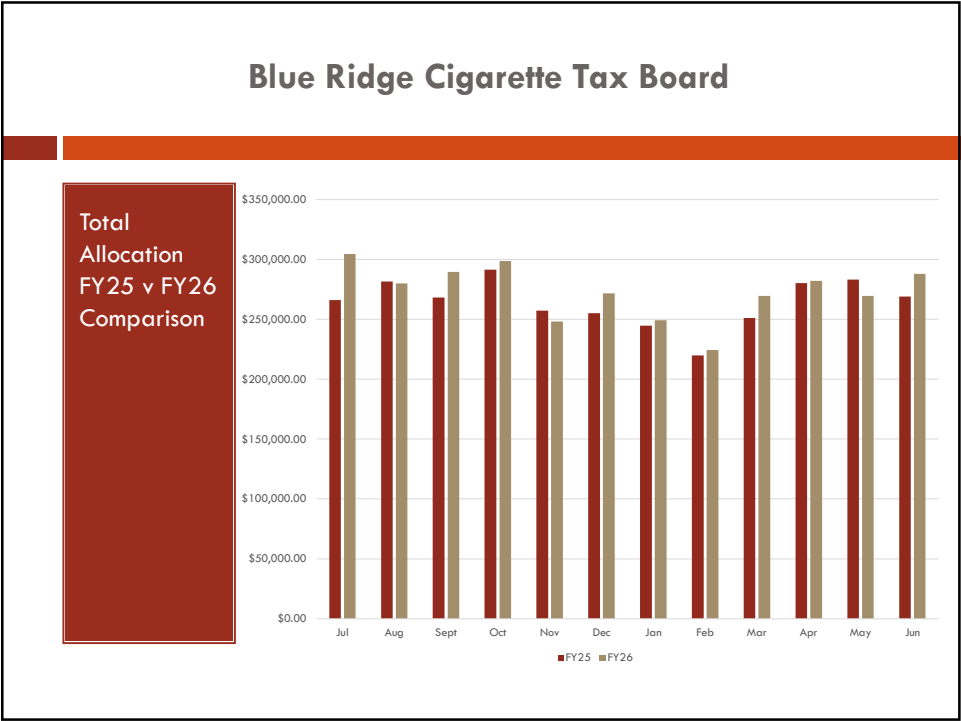
Packs Sold FY25 v FY26 Comparison



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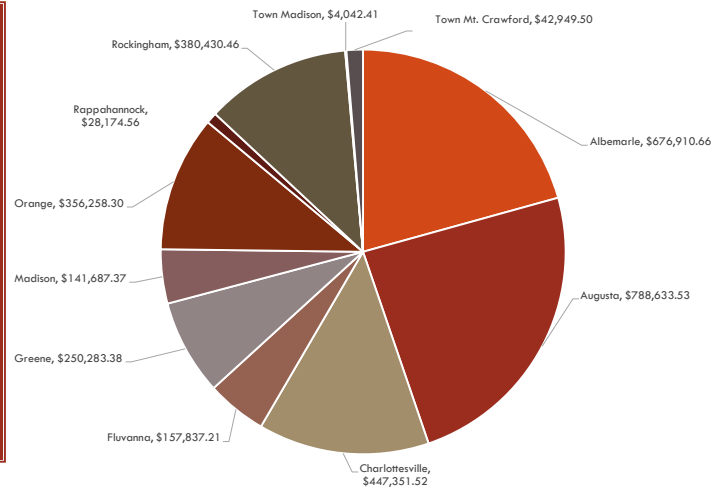
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FY26 Allocation by Jurisdiction



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What's New with the Board?

- The Board met twice (April and July) since your last meeting.
- Approved FY27 budget of \$3.44 million; all but \$135K is pass-through.
- Enacted and extended a probationary period for one distributor.
- Adopted a "Policy on Late Reporting and Payments," which provides for a six-month permit suspension for late reporting/payment while on probation.
- We continue to work with the TJPDC's auditor on steps needed to migrate the BRCTB books out of the TJPDC books.
- All county and town members are 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.
- In addition to the one distributor probation, we have issued warnings for late reports and/or remittances to several other distributors.

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

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