



TAX BULLETIN 22-2

Virginia Department of Taxation

March 3, 2022

VIRGINIA DISPOSABLE PLASTIC BAG TAX ENACTED IN THE CITY OF FALLS CHURCH

The City of Falls Church has adopted the Virginia Disposable Plastic Bag Tax effective April 1, 2022. Falls Church will join the localities listed below that currently impose a disposable plastic bag tax:

- Alexandria City
- Fredericksburg City
- Roanoke City
- Arlington County
- Fairfax County

Background

Legislation enacted during the Regular Session of the 2020 General Assembly (House Bill 534 and Senate Bill 11 (2020 *Acts of Assembly*, Chapters 1022 and 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 will be 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 of Taxation will be 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 on the Department’s website at <https://www.tax.virginia.gov/disposable-plastic-bag-tax>. If you have any questions, please contact the Department at (804) 367-8037.