



# City of Pensacola

222 West Main Street  
Pensacola, FL 32502

## Memorandum

---

**File #:** 18-00275

City Council

7/19/2018

---

### **LEGISLATIVE ACTION ITEM**

**SPONSOR:** City Council Vice President Sherri F. Myers

**SUBJECT:**

REQUEST FOR LEGAL OPINION REGARDING TAXING CIGARETTES, INCLUDING E-CIGARETTES

**RECOMMENDATION:**

That City Council request a legal opinion from the City Attorney regarding the City's ability to impose a tax on cigarettes, including e-cigarettes, and that the opinion be delivered to City Council no later than Friday July 27, 2018.

**HEARING REQUIRED:** No Hearing Required

**SUMMARY:**

Request for a legal opinion regarding the City's ability to impose a tax.

**PRIOR ACTION:**

None

**FUNDING:**

N/A

**FINANCIAL IMPACT:**

None

**STAFF CONTACT:**

Don Kraher, Council Executive

**ATTACHMENTS:**

1) None

**PRESENTATION:** No