

# VIRGINIA ACTS OF ASSEMBLY -- 2000 SESSION

## CHAPTER 402

*An Act to amend and reenact § 58.1-1820 of the Code of Virginia, relating to assessments.*

[H 498]

Approved April 4, 2000

**Be it enacted by the General Assembly of Virginia:**

**1. That § 58.1-1820 of the Code of Virginia is amended and reenacted as follows:**

§ 58.1-1820. Definitions.

The following words, terms and phrases when used in this article shall have the meanings ascribed to them in this section.

1. "Person assessed with any tax," with standing to contest such assessment, shall include the person in whose name such assessment is made, a consumer of goods who, pursuant to law or contract, has paid any sales or use tax assessed against a dealer, a consumer of real estate construction who has by contract specifically agreed to pay the taxes assessed on the contractor, and any dealer who agrees to pass on to his customers the amount of any refund (net after expenses of the refund proceeding) to the extent such tax has been passed on to such customers.

2. "Assessment," as used in this subtitle, shall include ~~a written~~ *an* assessment made pursuant to notice by the Department of Taxation and self-assessments made by a taxpayer upon the filing of a return or otherwise not pursuant to notice. Assessments made by the Department of Taxation shall be deemed to be made when a written notice of assessment is delivered to the taxpayer by an employee of the Department of Taxation, or mailed to the taxpayer at his last known address. *Upon approval of the use of the specific medium by the taxpayer, an assessment shall also be deemed to be made when a notice of assessment is transmitted by the Department of Taxation to the taxpayer by either facsimile transmission or electronic mail to a facsimile machine or electronic mail address, respectively, as designated by the taxpayer in writing.* Self-assessments shall be deemed made when the tax is paid or, in the case of taxes requiring an annual or monthly return, when the return is filed. A return filed or tax paid before the last day prescribed by law or by regulations pursuant to law for the filing or payment thereof, shall be deemed to be filed or paid on such last day.