

2002 SESSION

INTRODUCED

024081772

HOUSE BILL NO. 316

Offered January 9, 2002

Prefiled January 7, 2002

A BILL to amend and reenact §§ 58.1-3110 and 58.1-3111 of the Code of Virginia, relating to the authority of Commissioners of Revenue to summon.

Patron—Howell

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

- 1. That §§ 58.1-3110 and 58.1-3111 of the Code of Virginia are amended and reenacted as follows:**
§ 58.1-3110. Power to summon taxpayers and other persons.

The commissioner may, for the purpose of assessing all taxes assessable by his office, summon the taxpayer or any other person to appear before him at his office, to answer, under oath, questions touching the tax liability of any and all specifically identified taxpayers. The commissioner shall not, however, summon a taxpayer or other person for the tax liability of the taxpayer which is the subject of litigation, *nor shall the commissioner summon any person other than the taxpayer unless the desired information has first been sought and cannot be obtained from the taxpayer.*

§ 58.1-3111. Penalties.

Any person who refuses to (i) furnish to the commissioner of the revenue access to books of account or other papers and records, (ii) furnish information to the commissioner of the revenue relating to the assessment of taxes, (iii) answer under oath questions touching any person's tax liability, or (iv) exhibit to the commissioner of the revenue any subject of taxation liable to assessment by the commissioner of the revenue, shall be deemed guilty of a Class 3 misdemeanor. Each day's refusal to furnish such access or information shall constitute a separate offense. *No person other than the taxpayer shall be convicted under this section unless he shall have willfully failed to comply with a summons properly issued under § 58.1-3110.*

INTRODUCED

HB316