

2002 SESSION

HOUSE SUBSTITUTE

023850772

HOUSE BILL NO. 316

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Finance
on February 4, 2002)

(Patron Prior to Substitute—Delegate Howell)

A BILL to amend and reenact § 58.1-3111 of the Code of Virginia, relating to penalties for failure to provide information when summons properly issued by commissioners of the revenue.

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3111 of the Code of Virginia is amended and reenacted as follows:

§ 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 has willfully failed to comply with a summons properly issued under § 58.1-3110.*

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