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SENATE BILL NO. 65

Senate Amendments in [ ] — January 17, 2002

A *BILL to amend and reenact §§ 58.1-1800 and 58.1-3910 of the Code of Virginia, relating to collection of local taxes by treasurer.*

Patron prior to Engrossment — Senator Watkins

Referred to Committee on Finance

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

**1. That § 58.1-1800 and 58.1-3910 of the Code of Virginia are amended and reenacted as follows:**

§ 58.1-1800. Local treasurer to receive state taxes; list of delinquent taxes.

The treasurer of each county and city shall receive the state revenue payable into the treasury of his locality. *Taxpayers shall make checks payable to "Treasurer [ (or title of other officer or employee who performs the duties of a treasurer) ] of (name of political subdivision)".* The treasurer of each county and city shall, not later than August 1 of each year, make a list of the intangible personal property taxes which he is unable to collect. Such list shall conform to the facts as they existed on June 30 of the year, and shall be in the form, and accompanied by the oath, prescribed by the Department of Taxation.

§ 58.1-3910. Treasurer to collect and pay over taxes.

Each county and city treasurer shall receive the local taxes and other amounts payable into the treasury of the political subdivision of the Commonwealth served by the treasurer, and shall account for and pay over the same in the manner provided by law. *Taxpayers shall make checks payable to "Treasurer [ (or title of other officer or employee who performs the duties of a treasurer) ] of (name of political subdivision)".* This section shall not apply to any city insofar as local revenues are concerned when the charter of such city provides otherwise.

ENGROSSED

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