

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact §§ 58.1-1800 and 58.1-3910 of the Code of Virginia, relating to*  
3 *collection of local taxes by treasurer.*

4 [S 65]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That §§ 58.1-1800 and 58.1-3910 of the Code of Virginia are amended and reenacted as follows:**

8 § 58.1-1800. Local treasurer to receive state taxes; list of delinquent taxes.

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

16 § 58.1-3910. Treasurer to collect and pay over taxes.

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

ENROLLED

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