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**HOUSE BILL NO. 1576**

Offered January 8, 2003

Prefiled December 20, 2002

*A BILL to amend and reenact §§ 58.1-348, 58.1-452, and 58.1-485 of the Code of Virginia, relating to failure to file or willful refusal to file a tax return or filing a false return; penalty.*

Patron—Parrish

Referred to Committee for Courts of Justice

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

**1. That §§ 58.1-348, 58.1-452, and 58.1-485 of the Code of Virginia are amended and reenacted as follows:**

§ 58.1-348. Criminal prosecution for failure or refusal to file return of income or for making false statement therein; limitation; penalty.

Notwithstanding any other provisions of this title and in addition to any other penalties provided by law, any individual or fiduciary required under this chapter to make a return of income, who willfully fails or refuses to make such return, at the time or times required by law, or who, with intent to defraud the Commonwealth, makes any false statement in any such return, shall be guilty of a ~~Class 4 misdemeanor~~ **Class 6 felony**. A prosecution under this section shall be commenced within five years next after the commission of the offense.

§ 58.1-452. Fraudulent returns; criminal liability; penalty.

In addition to other penalties provided by law, any officer of any corporation who makes a fraudulent return or statement with intent to evade the payment of the taxes prescribed by this chapter shall be guilty of a ~~Class 4 misdemeanor~~ **Class 6 felony**. A prosecution under this section shall be commenced within five years next after the commission of the offense.

§ 58.1-485. Willful failure by employer to make return, to withhold tax, to pay it or to furnish employee with withholding statement; penalty.

Willful failure by any employer to (i) make any return required by this article to the Tax Commissioner, (ii) withhold the required tax or to pay it to the Tax Commissioner as specified, or both, or (iii) furnish an employee the written statement required by § 58.1-478 shall be a ~~Class 4 misdemeanor~~ **Class 6 felony**.

**2. That the provisions of this act may result in a net increase in periods of imprisonment or commitment. Pursuant to § 30-19.1:4, the estimated amount of the necessary appropriation is \$8,402 for periods of imprisonment in state adult correctional facilities and is \$0 for periods of commitment to the custody of the Department of Juvenile Justice.**

INTRODUCED

HB1576