

# 2003 SESSION

## SENATE SUBSTITUTE

035417408

### HOUSE BILL NO. 1576

#### AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the Senate Committee on Finance  
on February 12, 2003)

(Patron Prior to Substitute—Delegate Parrish)

*A BILL to amend and reenact §§ 58.1-348 and 58.1-452 of the Code of Virginia, relating to fraudulent tax return; penalty.*

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

**1. That §§ 58.1-348 and 58.1-452 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.

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, *shall be guilty of a Class 1 misdemeanor*, or who, with intent to defraud the Commonwealth, makes any false statement in any such return, shall be guilty of a ~~Class 1 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 1 misdemeanor~~ *Class 6 felony*. A prosecution under this section shall be commenced within five years next after the commission of the offense.

**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.**

SENATE SUBSTITUTE

HB1576S2