## VIRGINIA ACTS OF ASSEMBLY — CHAPTER

An Act to amend and reenact § 18.2-113 of the Code of Virginia, relating to fraudulent entries by officers or clerks of financial institutions, companies or corporations; penalty.

[H 2109] 5

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Be it enacted by the General Assembly of Virginia:

1. That § 18.2-113 of the Code of Virginia is amended and reenacted as follows:

§ 18.2-113. Fraudulent entries, etc., in accounts by officers or clerks of financial institutions, joint stock companies or corporations; penalty.

If any officer or clerk of any bank, savings financial institution or, joint stock company make, alter of omit or corporation makes, alters or omits to make any entry in any account kept in or by such bank, or by such financial institution, company or corporation, with intent, in so doing, to conceal the true state of such account, or to defraud such bank, financial institution or, company or corporation, or to enable or assist any person to obtain money to which he was not entitled, such officer or clerk shall be guilty of a Class 4 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 cannot be determined 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.