

2005 SESSION

HOUSE SUBSTITUTE

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HOUSE BILL NO. 2880

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Finance
on February 2, 2005)

(Patron Prior to Substitute—Delegate Nixon)

A BILL directing the Auditor of Public Accounts to determine the amount of revenues received by local governments from certain communications services taxes and fees for fiscal year 2005.

Be it enacted by the General Assembly of Virginia:

1. § 1. The Auditor of Public Accounts shall determine the amount of revenues received by every county, city, and town that is included in the annual APA's Comprehensive Revenue Report, for the fiscal year commencing July 1, 2004, and ending June 30, 2005, at rates adopted on or before July 1, 2003, for each of the following taxes and fees collected by the service providers: the gross receipts tax in excess of 0.5 percent; the local consumer utility tax, video program excise tax, cable franchise fee, and the 911 taxes and fees, where they are collected. Local governments and service providers shall cooperate with the Auditor of Public Accounts and provide information to him as requested. The Auditor or his agent shall not divulge any information acquired by him in the performances of his duties under this section that may identify specific service providers. The Auditor shall report his findings on a tax-by-tax basis to the chairmen of the House and Senate Finance Committees and the Department of Taxation no later than December 1, 2005.

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