

VIRGINIA ACTS OF ASSEMBLY -- 2006 SESSION

CHAPTER 33

An Act to amend and reenact §§ 28.2-539, 28.2-546 and 28.2-548 of the Code of Virginia, relating to collection of the oyster taxes.

[H 652]

Approved March 1, 2006

Be it enacted by the General Assembly of Virginia:

1. That §§ 28.2-539, 28.2-546 and 28.2-548 of the Code of Virginia are amended and reenacted as follows:

§ 28.2-539. Inspection tax.

All licensed oyster buyers, planters, packers, importers of shucking stock or shippers shall pay to the Commissioner an inspection tax of three cents for each bushel of oysters taken, caught, imported, or purchased. However, the tax shall not be imposed on those oysters which are to be replanted in the waters of the Commonwealth, and the tax shall not be imposed for the period from July 1, 1994, until July 1, 2000. The proceeds from this tax shall be paid into the ~~general fund of the state treasury~~ *Public Oyster Rocks Replenishment Fund established by § 28.2-542.*

§ 28.2-546. Permit to carry oysters out of state.

A. It shall be unlawful for any person to carry, or attempt to carry, or to buy for the purpose of carrying out of this Commonwealth any size or kind of oysters taken from the public rocks, beds, or shoals until he has first obtained for each cargo a permit to do so from an officer and has paid to the ~~officer~~ *Commission* the required inspection and replenishment taxes with buyer's report. In place of a cargo permit, the Commissioner may grant a monthly permit at the beginning of each calendar month to a packing or shucking house located in the Commonwealth, provided that the packing or shucking house is in compliance with the provisions of this section.

B. The permit shall state the name of the boat or license number of the motor vehicle and the name and address of the owner or captain of the boat or owner or operator of the motor vehicle. The permit shall state the name and address of the person to whom the cargo of oysters is to be delivered. The permit shall specify the number of bushels and whether they are seed or shucking stock.

Before the permit shall be granted, the applicant shall certify, before an officer, that the cargo will not be delivered or discharged to any other person.

§ 28.2-548. Duty to inspect; collection of tax and receipt.

It shall be the duty of the officer in whose district a cargo of oysters is to be loaded ~~(i)~~ to inspect the oysters as they are loaded and to ensure that all measurements are a full measure of oysters as defined in § 28.2-526 and that the oysters are properly culled ~~and (ii) when such oysters are loaded to collect the inspection tax if due and payable to the Commonwealth. The oyster inspection tax shall be paid to the Commission and deposited in the Public Oyster Rocks Replenishment Fund established by § 28.2-542.~~ The officer shall furnish the owner, captain, or operator of such boat, vessel, or motor vehicle a receipt showing the date, the destination, the number of bushels, and the amount of tax paid. This receipt shall be carried by the captain or operator of the boat, vessel, or motor vehicle and shall be exhibited when requested by any officer. A copy of the receipt shall be sent to the Commissioner.

~~On or before the fifth day of each month the officer shall render a statement to the Commissioner, on forms furnished by the Commissioner, showing the amounts collected and from whom collected.~~