

2006 SESSION

INTRODUCED

067229118

HOUSE BILL NO. 652

Offered January 11, 2006

Prefiled January 10, 2006

A *BILL to amend and reenact §§ 28.2-539 and 28.2-541 of the Code of Virginia, relating to removing oyster taxes.*

Patron—Lewis

Referred to Committee on Agriculture, Chesapeake and Natural Resources

Be it enacted by the General Assembly of Virginia:

1. That §§ 28.2-539 and 28.2-541 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~~ 2006, until July 1, ~~2000~~ 2010. The proceeds from this tax shall be paid into the general fund of the state treasury.

§ 28.2-541. Replenishment tax.

A. There is imposed upon all oysters taken from the public rocks, beds, or shoals the following replenishment tax: (i) on all oysters taken from the seed area of the James River, or from any other area designated as a seed area by the Commission, selling for \$1.50 or less per bushel, five cents per bushel; selling for \$1.51 through \$2.50 per bushel, ten cents per bushel; selling for \$2.51 through \$3.50 per bushel, fifteen cents per bushel; selling for \$3.51 through \$4.50 per bushel, twenty cents per bushel; selling for \$4.51 through \$5.50 per bushel, twenty-five cents per bushel; selling for \$5.51 through \$6.50 per bushel, thirty cents per bushel; selling for \$6.51 or above per bushel, fifty cents per bushel; and (ii) on all oysters taken from any public rocks, beds, or shoals other than the James River seed area or any other area designated as a seed area by the Commission, fifty cents per bushel. *This tax shall not be imposed for the period July 1, 2006, until July 1, 2010.*

B. The Commission may revoke the permit or license of any person who fails to comply with this section.

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