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HOUSE BILL NO. 230

Offered January 11, 2012
Prefiled January 10, 2012

A BILL to amend the Code of Virginia by adding a section numbered 4.1-226.1, relating to alcoholic beverage control; suspension of license for local tax delinquency.

Patron—Cosgrove

Referred to Committee on General Laws

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding a section numbered 4.1-226.1 as follows:

§ 4.1-226.1. Suspension of license for failure to pay local taxes.

A. Upon receipt by the Board of a notice certified by the treasurer, commissioner of the revenue, or finance director of any locality that a licensee of the Board is delinquent in the payment of any taxes, penalties, or interest lawfully imposed by the locality, and who does not have presently pending a bona fide application or appeal with respect to such taxes, penalties, or interest, the Board shall suspend the license until such taxes, penalties, or interest are paid in full.

B. The action of the Board in suspending the license pursuant to this section shall be subject to the Administrative Process Act (§ 2.2-4000 et seq.) of Title 2.2.

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