

2013 SESSION

SENATE SUBSTITUTE

12104350D

SENATE BILL NO. 181

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the Senate Committee on Finance
on February 7, 2012)

(Patron Prior to Substitute—Senator Stuart)

A BILL to amend the Code of Virginia by adding a section numbered 58.1-604.01, relating to the payment of use tax.

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding a section numbered 58.1-604.01 as follows:

§ 58.1-604.01. Filing return; payment of use tax.

Any person owing the consumer use tax pursuant to §§ 58.1-604 and 58.1-606 shall report the amount owed on forms furnished by the Tax Commissioner, and remit the amount of tax due, by May 1 of each year.

SENATE SUBSTITUTE

SB181S1