VIRGINIA ACTS OF ASSEMBLY — CHAPTER

An Act to amend and reenact §§ 58.1-1814 and 58.1-3907 of the Code of Virginia, relating to use of automated sales suppression devices; penalty.

[H 829]

Approved

Be it enacted by the General Assembly of Virginia:

1. That §§ 58.1-1814 and 58.1-3907 of the Code of Virginia are amended and reenacted as follows:

§ 58.1-1814. Criminal liability for failure to file returns or keep records.

A. Any corporate or partnership officer, as defined in § 58.1-1813, and any other person required by law or regulations made under authority thereof to make a return, keep any records or supply any information, for the purpose of the computation, assessment or collection of any state tax administered by the Department of Taxation, who willfully fails to make such returns, keep such records or supply such information, at the time or times required by law or regulations, shall, in addition to any other penalties provided by law, be guilty of a Class 1 misdemeanor.

B. Any person who willfully utilizes a device or software to falsify the electronic records of cash registers or other point-of-sale systems or otherwise manipulates transaction records that affect any state tax liability shall, in addition to any other penalties provided by law, be guilty of a Class 1 misdemeanor.

C. In addition to the criminal penalty provided in subsection B and any other civil or criminal penalty provided in this title, any person violating subsection B shall pay a civil penalty of $20,000, to be assessed and collected by the Department as other taxes are collected and deposited into the general fund.

§ 58.1-3907. Willful failure to collect and account for tax; penalty.

A. Any corporate or partnership officer as defined in § 58.1-3906, or any other person required to collect, account for and pay over any local admission, transient occupancy, food and beverage, daily rental property or cigarette taxes administered by the commissioner of the revenue or other authorized officer, who willfully fails to collect or truthfully account for and pay over such tax, and any such officer or person who willfully evades or attempts to evade any such tax or the payment thereof, shall, in addition to any other penalties provided by law, be guilty of a Class 1 misdemeanor.

B. *Any person who willfully utilizes a device or software to falsify the electronic records of cash registers or other point-of-sale systems or otherwise manipulates transaction records that affect any local tax liability shall, in addition to any other penalties provided by law, be guilty of a Class 1 misdemeanor.*

C. In addition to the criminal penalty provided in subsection B and any other civil or criminal penalty provided in this title, any person violating subsection B shall pay a civil penalty of $20,000, to be assessed and collected by the Department as other taxes are collected and deposited into the general fund.

D. Any criminal case brought pursuant to this section may be prosecuted by either the attorney for the Commonwealth or other attorney charged with the responsibility for prosecution of a violation of local ordinances.