

## ADDITIONAL ENACTMENTS

23. No provision of this act shall result in the expiration of any provision of: (i) Chapter 896 of the Acts of Assembly of 2007 pursuant to the 22nd enactment of that chapter or (ii) Chapter 766 of the Acts of Assembly of 2013 pursuant to the 14th enactment of that chapter.

34. That (i) for taxable years including those implicated by § 3-5.10 of this Act but notwithstanding any other provision of that section and in addition to the exemptions provided pursuant to §§ 58.1-402(B)(8)(a)(1) and (2) of the Code of Virginia, any applicable addition that might otherwise be required pursuant to § 58.1-402(B)(8)(a) of the Code shall not be required if (a) during each of the five taxable years commencing after July 1, 2004, and also during the then current taxable year, the related member or members conducted substantial business operations relating to protecting the assets of the related member or members, pursuant to which, in each such taxable year, the related member or members paid payroll and consulting expenses in excess of \$600,000 and employed at least three full-time equivalent employees whose sole responsibility was to maintain, manage, defend or otherwise be responsible for operations or administration relating to protecting the assets of the related member, (b) during each of the five taxable years commencing after July 1, 2004, and also during the then current taxable year, the corporation and its wholly owned subsidiaries collectively employed more than 25,000 employees, and (c) the corporation is a fully integrated agriculture production manufacturer such that it or its wholly owned subsidiary produces a product that is related to the core business of such corporation, processes such product, and sells the product both at wholesale and retail; (ii) nothing in this enactment, or in § 3-5.10, shall be construed to open the statute of limitations of an otherwise closed taxable year; and (iii) each of the provisions of this enactment is integral to its purpose and, therefore, shall not be deemed severable from the remainder of the enactment.

45. That the provisions of the first *and second* enactment of this act shall expire at midnight on June 30, 2016. The provisions of the ~~second and~~ third *and fourth* enactments of this act shall have no expiration date.