

# VIRGINIA ACTS OF ASSEMBLY -- 2016 SESSION

## CHAPTER 5

*An Act to amend and reenact § 3.2-1905 of the Code of Virginia, relating to the excise tax on peanuts.*

[S 1]

Approved February 23, 2016

**Be it enacted by the General Assembly of Virginia:**

**1. That § 3.2-1905 of the Code of Virginia is amended and reenacted as follows:**

**§ 3.2-1905. Levy of excise tax.**

~~An excise tax of 15 cents (\$0.15) per 100 pounds is levied on all peanuts grown in and sold in the Commonwealth for processing. Beginning July 1, 2010, and ending July 1, 2016~~ *2021, such an excise tax shall be levied at a rate of \$0.30 per 100 pounds on all peanuts grown in and sold in the Commonwealth for processing. Peanuts shall not be subject to the tax after the tax has been paid once.*