

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 60.2-513 of the Code of Virginia, relating to failure to file reports;*
3 *penalty.*

4 [H 1293]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 60.2-513 of the Code of Virginia is amended and reenacted as follows:**8 **§ 60.2-513. Failure of employing unit to file reports; assessment and amount of penalty.**

9 A. If any employing unit fails to file with the Commission any report which the Commission deems
10 necessary for the effective administration of this title within 30 days after the Commission requires the
11 same by written notice mailed to the last known address of such employing unit, the Commission may
12 determine on the basis of such information as it may have whether such employing unit is an employer,
13 unless such determination has already been made. Also, on the basis of such information, the
14 Commission may assess the amount of tax due from such employer and shall give written notice of such
15 determination and assessment to such employer. Such determination and assessment shall be final (i)
16 unless such employer, within 30 days after the mailing to the employer at his last known address or
17 other service of the notice of such determination or assessment, applies to the Commission for a review
18 of such determination and assessment or (ii) unless the Commission, on its own motion, sets aside,
19 reduces or increases the same.

20 B. If any employer had wages payable for a calendar quarter and fails, without good cause shown, to
21 file any report as required of him under this title with respect to wages or taxes, the Commission shall
22 assess upon the employer a penalty of ~~\$75~~ \$100, which shall be in addition to the taxes due and payable
23 with respect to such report. A newly covered employer may file by the due date of the quarter in which
24 his account number is assigned by the Commission, without penalty. If such employer's report is not
25 filed by that date, and in the absence of good cause shown for the failure to so file, a ~~\$75~~ \$100 penalty
26 shall be assessed for each report. Penalties collected pursuant to this section shall be paid into the
27 Special Unemployment Compensation Administration Fund.

ENROLLED

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