

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-1707 of the Code of Virginia, relating to litter taxes; amount of*  
3 *tax.*

4 [H 1154]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-1707 of the Code of Virginia is amended and reenacted as follows:**8 **§ 58.1-1707. Tax levied.**

9 A. There is hereby levied and imposed upon every person in the Commonwealth engaged in business  
10 as a manufacturer, wholesaler, distributor or retailer of products enumerated in § 58.1-1708 an annual  
11 litter tax of ~~\$10~~ \$20 for each establishment from which such business is conducted. However, the tax  
12 under this subsection shall not be imposed on an individual who raises and sells agricultural produce, as  
13 defined in § 3.2-4738, and an individual who sells eggs, as described in § 3.2-5305, in local farmers  
14 markets or at roadside stands provided that his annual income from such sales does not exceed \$1,000,  
15 and that any container he provides to hold purchased items has been previously used.

16 B. In addition to the tax levied in subsection A, each person engaged in business as a manufacturer,  
17 wholesaler, distributor or retailer of products enumerated in category 2, 4 or 5 of § 58.1-1708 shall pay  
18 an additional annual litter tax of ~~\$15~~ \$30 for each establishment from which such business is conducted.  
19 However, the tax under this subsection shall not be imposed on an individual who raises and sells  
20 agricultural produce, as defined in § 3.2-4738, and an individual who sells eggs, as described in  
21 § 3.2-5305, in local farmers markets or at roadside stands provided that his annual income from such  
22 sales does not exceed \$1,000, and that any container he provides to hold purchased items has been  
23 previously used.

24 C. For purposes of the tax levied in this section, a vending machine shall not be deemed a separate  
25 establishment. Any person engaged in the business of selling goods, wares and merchandise through the  
26 use of coin-operated vending machines shall pay an annual litter tax only with respect to each  
27 establishment from which goods, wares or merchandise are stored, kept or assembled for purposes of  
28 supplying such vending machines.

ENROLLED

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