

## 2020 SESSION

INTRODUCED

20101677D

### HOUSE BILL NO. 502

Offered January 8, 2020

Prefiled January 3, 2020

*A BILL to amend and reenact § 58.1-1709 of the Code of Virginia, relating to litter tax; penalty.*

Patrons—Krizek and Hope

Referred to Committee on Finance

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

**1. That § 58.1-1709 of the Code of Virginia is amended and reenacted as follows:**

**§ 58.1-1709. Penalty.**

A penalty of \$100 plus an amount equal to the taxes due, including all delinquent taxes due under this article, and the amount that the Department of Taxation has expended in collecting these delinquent taxes, shall be added to the tax levied in § 58.1-1707 for failure to pay the tax within the time limits established by regulations.

INTRODUCED

HB502