

# 2021 SPECIAL SESSION I

ENROLLED

## VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

[S 1411]

Approved

**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.**

Beginning July 1, 2010, and ending July 1, 2024 2026, an excise tax shall be levied at a rate of \$0.30 \$0.25 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.

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