

VIRGINIA ACTS OF ASSEMBLY -- 2023 SESSION

CHAPTER 262

An Act to amend and reenact § 3.2-1306 of the Code of Virginia, relating to Cattle Industry Board; collection and disposition of assessment by handler.

[H 2297]

Approved March 22, 2023

Be it enacted by the General Assembly of Virginia:

1. That § 3.2-1306 of the Code of Virginia is amended and reenacted as follows:

§ 3.2-1306. Collection and disposition of assessment by handler; reports.

A. Beginning January 1, 2019, and ending July 1, ~~2023~~ 2028, every handler shall deduct 50 cents (\$0.50) per head from the proceeds of sale owed to the respective owners of all cattle and calves when sold in the Commonwealth, with the exception of dairy cows going back to farms for milk, animals selling for less than \$100 per head, or cattle of any type weighing 99 pounds or less. The handler shall remit such assessments to the Tax Commissioner on or before the last day of each month in which the handler sells cattle.

B. Every handler shall complete reports on forms furnished by the Tax Commissioner and submit such reports to the Tax Commissioner along with the assessments collected pursuant to subsection A. Each report shall include a statement of the number of cattle handled and the amount of money collected, and any other information deemed necessary by the Tax Commissioner to carry out his functions. Notwithstanding the provisions of § 58.1-3, upon request, the Tax Commissioner is authorized to provide the Board with a list of taxpayers and amounts paid.

C. Any assessment that is not paid when due shall be collected pursuant to § 3.2-1102.

D. Any producer from whom an assessment has been collected pursuant to subsection A who is dissatisfied with the assessment and the Board's use of the assessment may, within 90 days of the collection of the assessment, make a written demand with documented proof of sale for a refund of the assessment from the Board. The Board shall refund such assessments within 90 days of receiving a written demand for a refund.