

VIRGINIA ACTS OF ASSEMBLY -- 1994 SESSION

CHAPTER 267

An Act to amend and reenact § 58.1-3701 of the Code of Virginia, relating to business, professional, and occupational license tax.

[H 505]

Approved April 4, 1994

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3701 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3701. Department to promulgate guidelines.

The Department of Taxation shall promulgate guidelines defining and explaining the categories listed in subsection A of § 58.1-3706 for the use of local governments in administering the taxes imposed under authority of this chapter. In preparing such guidelines, the Department shall not be subject to the provisions of the Administrative Process Act (§ 9-6.14:1 et seq.) of the Code of Virginia but shall cooperate with and seek the counsel of local officials and interested groups and shall not promulgate such guidelines without first conducting a public hearing. *Such guidelines shall be updated during the 1994 taxable year and available for distribution to local governments on July 1, 1995. Thereafter, the guidelines shall be updated triennially.*

The Tax Commissioner shall have the authority to issue advisory written opinions in specific cases to interpret the provisions of this section and the guidelines issued pursuant to this subsection. The guidelines and opinions issued pursuant to this section shall not be applicable as an interpretation of any other tax law.