

1994 SESSION

INTRODUCED

LD6909809

SENATE BILL NO. 493

Offered January 25, 1994

A BILL to amend the Code of Virginia by adding in Article 1 of Title 58.1 a section numbered 58.1-17, relating to collection of delinquent taxes, etc., by use of credit cards and debit cards.

Patron—Quayle

Referred to the Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding in Article 1 of Title 58.1 a section numbered 58.1-17 as follows:

§ 58.1-17. Collection of delinquent taxes, etc., by use of credit cards and debit cards.

The Tax Commissioner may authorize the acceptance of credit cards and debit cards in lieu of money for payment of any delinquent taxes, interest, penalties, or other fees collected by the Department of Taxation or agents acting on behalf of the Department. The Department may add to any delinquent tax assessment an amount equal to the fee, if any, charged to the Department for acceptance of such card; however, such additional fee shall not exceed four percent of the total delinquent taxes, interest, penalties and other fees being collected. The Department may require payment in full of all amounts due, including any such additional fees.

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