

VIRGINIA ACTS OF ASSEMBLY -- 1995 SESSION

CHAPTER 160

An Act to amend and reenact § 3.1-657 of the Code of Virginia, relating to increasing the excise tax on peanuts.

[H 1448]

Approved March 10, 1995

Be it enacted by the General Assembly of Virginia:

1. That § 3.1-657 of the Code of Virginia is amended and reenacted as follows:

§ 3.1-657. Levy of excise tax.

There is hereby levied on all peanuts grown in and sold in this Commonwealth for processing beginning July 1, 1983, an excise tax of 7 5/10 cents per 100 pounds, and beginning July 1, 1984, an excise tax of 10 15 cents per 100 pounds. Peanuts sold for seed shall not be subject to the tax, nor shall any peanuts be subject to tax after the tax thereon has been once paid.