

VIRGINIA ACTS OF ASSEMBLY -- 1995 SESSION

CHAPTER 557

An Act to amend the Code of Virginia by adding in Article 1 of Chapter 39 of Title 58.1 a section numbered 58.1-3907, relating to willful failure to collect and account for tax; penalty.

[H 1503]

Approved March 24, 1995

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding in Article 1 of Chapter 39 of Title 58.1 a section numbered 58.1-3907 as follows:

§ 58.1-3907. Willful failure to collect and account for tax; penalty.

Any corporate or partnership officer as defined in § 58.1-3906, or any other person required to collect, account for and pay over any local admission, transient occupancy, food and beverage, or cigarette tax, who willfully fails to collect or truthfully account for and pay over such tax, and any such officer or person who willfully evades or attempts to evade any such tax or the payment thereof, shall, in addition to any other penalties provided by law, be guilty of a Class 1 misdemeanor.