1995 SESSION

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realth for processing ing July 1, 1984, and to the tax nor shall	

VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 An Act to amend and reenact § 3.1-657 of the Code of Virginia, relating to increase peanuts.

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5 Approved

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.