

1995 SESSION

INTRODUCED

LD4533396

HOUSE BILL NO. 1503

Offered January 11, 1995

A BILL to amend and reenact § 58.1-1815 of the Code of Virginia, relating to willful failure to collect and account for tax.

Patrons—Parrish and Marshall; Senator: Colgan

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-1815 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-1815. Willful failure to collect and account for tax.

Any corporate or partnership officer as defined in § 58.1-1813, or any other person required to collect, account for and pay over any sales, use ~~or~~, withholding tax, *local admission, transient occupancy, food and beverage, or cigarette taxes administered by the commissioner of the revenue or other authorized officer*, 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.

INTRODUCED

HB1503