

# 1995 SESSION

## SENATE SUBSTITUTE

LD3554605

### SENATE BILL NO. 279

#### AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the Senate Committee for Courts of Justice  
on February 13, 1994)

(Patron Prior to Substitute—Senator Andrews)

*A BILL to amend and reenact § 58.1-348 of the Code of Virginia relating to filing false tax returns.*

#### **Be it enacted by the General Assembly of Virginia:**

#### **1. That § 58.1-348 of the Code of Virginia is amended and reenacted as follows:**

§ 58.1-348. Criminal prosecution for failure or refusal to file return of income or for making false statement therein; limitation.

Notwithstanding any other provisions of this title and in addition to any other penalties provided by law, any individual or fiduciary required under this chapter to make a return of income, who willfully fails or refuses to make such return, at the time or times required by law, or who, with intent to defraud the Commonwealth, makes any false statement in any such return, shall be guilty of a Class 4 ~~misdemeanor~~ 6 felony. A prosecution under this section shall be commenced within five years next after the commission of the offense.

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