

# VIRGINIA ACTS OF ASSEMBLY -- 1996 SESSION

## CHAPTER 316

*An Act to amend and reenact § 58.1-214 of the Code of Virginia, relating to promulgation and distribution of tax forms.*

[H 405]

Approved March 22, 1996

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

**1. That § 58.1-214 of the Code of Virginia is amended and reenacted as follows:**

§ 58.1-214. Promulgation and distribution of tax forms.

To ensure a full collection and accounting for all taxes administered by the Department, it shall design, prepare, print and, upon request, distribute all forms and instructions necessary for filing any return required by this subtitle. *In addition, all instructions shall include, in bold type, the address and telephone number of the Department of Taxation and, if available, its e-mail and Internet addresses.*

The failure of a taxpayer to receive or procure such forms or instructions shall not, however, relieve such taxpayer from the payment of the tax at the time and in the manner prescribed by law.