

VIRGINIA ACTS OF ASSEMBLY -- 1996 SESSION

CHAPTER 324

An Act to amend and reenact § 58.1-3914 of the Code of Virginia, relating to receipts for payment of local taxes.

[H 888]

Approved March 22, 1996

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3914 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3914. Delivery of receipts to taxpayers when taxes collected.

The treasurer shall deliver *on request* a receipt to each taxpayer who makes payment of taxes or levies due by cash or money order, and on request to each other taxpayer from whom he has collected taxes or levies, showing plainly the date of payment and the tax ticket description of each parcel for which payment was made. The treasurer may request that the taxpayer return a form to be marked as a receipt, and may, except in the year the real estate is transferred, charge a reasonable sum, not to exceed two dollars, to cover the cost of preparing any additional receipt. If any officer knowingly fails to deliver such a receipt ~~at the time of collecting any tax~~ *on the request of the taxpayer*, he shall be deemed guilty of a Class 4 misdemeanor. If such failure is for fraudulent purposes, he shall be guilty of a Class 1 misdemeanor.