

# VIRGINIA ACTS OF ASSEMBLY -- 1996 SESSION

## CHAPTER 483

*An Act to amend and reenact § 28.2-539 of the Code of Virginia, relating to oyster inspection tax relief.*

[H 366]

Approved April 1, 1996

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

**1. That § 28.2-539 of the Code of Virginia is amended and reenacted as follows:**

§ 28.2-539. Inspection tax.

All licensed oyster buyers, planters, packers, importers of shucking stock or shippers shall pay to the Commissioner an inspection tax of three cents for each bushel of oysters taken, caught, imported, or purchased. However, the tax shall not be imposed on those oysters which are to be replanted in the waters of the Commonwealth, and the tax shall not be imposed for the period from July 1, 1994, until July 1, ~~1996~~ 1998. The proceeds from this tax shall be paid into the general fund of the state treasury.