

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 60.2-512 of the Code of Virginia, relating to unemployment*  
3 *compensation; due date for filing of payroll and tax reports and payment of taxes.*

4 [H 763]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 60.2-512 of the Code of Virginia is amended and reenacted as follows:**

8 § 60.2-512. Requiring payroll and tax reports and payment of taxes.

9 A. The Commission is hereby expressly authorized to require the filing of payroll and tax reports,  
10 and the payment of the taxes required by § 60.2-511 in monthly, quarterly, semiannual or annual  
11 payments as shall be determined by the Commission; *however, if the due date for filing of reports or*  
12 *payment of taxes falls on a Saturday, Sunday or legal holiday, the due date shall be extended to the*  
13 *next business day that is not a Saturday, Sunday or legal holiday.* The aggregate amount of taxes shall  
14 be fully paid to the Commission on or before January 31 of each year next succeeding the year with  
15 respect to employment during which year such taxes are imposed, or in the event the time is extended  
16 for filing the return of the taxes imposed by Title IX of the Social Security Act for the year for which  
17 such taxes are imposed, then before the expiration of such extension. Taxes due and payable in an  
18 amount less than five dollars shall be deemed to be fully paid; however, this does not relieve an  
19 employer from filing payroll and tax reports as herein required.

20 B. Beginning January 1, 1994, employers who report 250 or more employees in any calendar quarter  
21 must file quarterly reports on a magnetic medium using a format prescribed by the Commission.  
22 Waivers will be granted only if the Commission finds this requirement creates an unreasonable burden  
23 on the employer. All requests for waiver must be submitted in writing.

ENROLLED

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