

VIRGINIA ACTS OF ASSEMBLY -- 1999 SESSION

CHAPTER 103

An Act to amend and reenact §§ 58.1-106, 58.1-107, and 58.1-108 of the Code of Virginia, relating to the reproduction, destruction, and admissibility of documents by the Department of Taxation.

[S 794]

Approved March 16, 1999

Be it enacted by the General Assembly of Virginia:

1. That §§ 58.1-106, 58.1-107, and 58.1-108 of the Code of Virginia are amended and reenacted as follows:

§ 58.1-106. Tax Commissioner authorized to make reproductions of tax documents.

Notwithstanding any other provision of law, the Tax Commissioner may cause all or any part of the state tax returns, *correspondence, documents, forms, statements, reports or working papers* kept by or in the possession of the Department to be reproduced. As used in this title, the term "reproduction" shall be deemed to include photographs, microphotographs, microfilm, microcard, printouts, *optical imaging* or other reproductions of electronically stored data, or any other reproduction of an original from a process which forms a durable medium for its recording, storing, and reproducing.

§ 58.1-107. Destruction of original documents so reproduced; destruction of other returns, reports, etc.

Whenever reproductions have been made pursuant to § 58.1-106 and provision has been made for preserving, examining and using the same, the Tax Commissioner may, notwithstanding any other provisions of law, cause the *original* tax returns, *correspondence, documents, forms, statements, reports or working papers* so reproduced, or any part thereof, to be destroyed. All other ~~returns, reports and working papers~~ *records* of the Department may be destroyed after three years upon order of the Tax Commissioner.

§ 58.1-108. Admissibility of reproductions of documents in evidence.

A reproduction or enlargement of any tax return, *correspondence, document, form, statement, report or working paper*, when duly attested by the Tax Commissioner, shall be received as evidence in any court or other proceeding for any purpose for which the original could be received without proof of the official character or the person whose name is signed thereto. The introduction of a reproduced tax return, *correspondence, document, form, statement, report or working paper* or of an enlargement thereof shall not preclude admission of the original.