

VIRGINIA ACTS OF ASSEMBLY -- 1999 SESSION

CHAPTER 541

An Act to amend and reenact § 58.1-3906 of the Code of Virginia, relating to liability for failure to pay certain local taxes.

[H 2154]

Approved March 27, 1999

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3906 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3906. Liability of corporate officer or employee, or member or employee of partnership or limited liability company, for failure to pay certain local taxes.

A. Any corporate ~~or~~, partnership *or limited liability company* officer who willfully fails to pay, collect, or truthfully account for and pay over any local admission, transient occupancy, food and beverage, or daily rental property tax administered by the commissioner of revenue or other authorized officer, or willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall, in addition to other penalties provided by law, be liable for a penalty of the amount of the tax evaded or not paid, collected, or accounted for and paid over, to be assessed and collected in the same manner as such taxes are assessed and collected.

B. The term "corporate ~~or~~, partnership *or limited liability company* officer" as used in this section means an officer or employee of a corporation, or a member, or employee of a partnership *or member, manager or employee of a limited liability company* who, as such officer, employee ~~or~~, member *or manager*, is under a duty to perform on behalf of the corporation ~~or~~, partnership *or limited liability company* the act in respect of which the violation occurs and who (i) had actual knowledge of the failure or attempt as set forth herein and (ii) had authority to prevent such failure or attempt.