

2003 SESSION

INTRODUCED

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HOUSE BILL NO. 1849

Offered January 8, 2003

Prefiled January 7, 2003

A BILL to amend Code of Virginia by adding a section numbered 1-13.21:1, relating to fees that are to be considered taxes.

Patron—Lingamfelter

Referred to Committee on Rules

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding a section numbered 1-13.21:1 as follows:

§ 1-13.21:1. When a fee deemed to be a tax.

Any monetary amount or fee that is charged by the Commonwealth or any agency thereof for a permit or application that must be submitted or granted to lawfully engage in a business activity shall be deemed to be a tax.

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