

VIRGINIA ACTS OF ASSEMBLY -- 2015 SESSION

CHAPTER 378

An Act to amend and reenact § 58.1-3110 of the Code of Virginia, relating to commissioners of the revenue; production of documents by taxpayers.

[S 1177]

Approved March 19, 2015

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3110 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3110. Power to summon taxpayers and other persons.

A. The commissioner may, for the purpose of assessing all taxes assessable by his office, summon the taxpayer or any other person to appear before him at his office, to answer, under oath, questions touching the tax liability of any and all specifically identified taxpayers *and to produce documents relating to such tax liability, either or both. For the purposes of administering this section, commissioners and their deputies may administer oaths.* The commissioner shall not, however, summon a taxpayer or other person for the tax liability of the taxpayer which is the subject of litigation.

B. *Any court of competent jurisdiction may, upon the application of the commissioner or his deputy, compel the compliance of a taxpayer summoned or required to produce documents as required by this section.*

C. *Every writ, warrant, notice, summons, or other process the commissioner is authorized to issue pursuant to general or local law may be served by the commissioner, or his deputy, or may be directed to the sheriff to be served pursuant to § 8.01-292 and executed and returned in like manner as the civil process of a court of competent jurisdiction.*