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SENATE BILL NO. 196

Offered January 13, 2016

Prefiled January 4, 2016

A *BILL to amend the Code of Virginia by adding in Chapter 1 of Title 58.1 a section numbered 58.1-114, relating to tax returns subject to perjury; penalty.*

Patron—Lucas

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding in Chapter 1 of Title 58.1 a section numbered 58.1-114 as follows:

§ 58.1-114. Tax returns subject to perjury; penalty.

Every tax return shall contain a written declaration that it is subscribed to under penalty of perjury. Any person who knowingly subscribes as true a tax return that contains any material matter that he does not believe is true is guilty of perjury, punishable as a Class 5 felony.

2. That the provisions of this act may result in a net increase in periods of imprisonment or commitment. Pursuant to § 30-19.1:4, the estimated amount of the necessary appropriation cannot be determined for periods of imprisonment in state adult correctional facilities; therefore, Chapter 665 of the Acts of Assembly of 2015 requires the Virginia Criminal Sentencing Commission to assign a minimum fiscal impact of \$50,000. Pursuant to § 30-19.1:4, the estimated amount of the necessary appropriation cannot be determined for periods of commitment to the custody of the Department of Juvenile Justice.

INTRODUCED

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