

VIRGINIA ACTS OF ASSEMBLY -- 2020 SESSION

CHAPTER 468

An Act to amend and reenact § 58.1-1709 of the Code of Virginia, relating to litter tax; penalty.

[H 502]

Approved March 25, 2020

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-1709 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-1709. Penalty.

A penalty of \$100 *plus* an amount equal to the taxes due, including all delinquent taxes due under this article, and the amount that the Department of Taxation has expended in collecting these delinquent taxes, shall be added to the tax levied in § 58.1-1707 for failure to pay the tax within the time limits established by regulations.