

# 2020 SESSION

INTRODUCED

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## HOUSE BILL NO. 1583

Offered January 14, 2020

A *BILL to amend and reenact § 58.1-3128 of the Code of Virginia, relating to local treasurers; power to summon taxpayers and other persons.*

Patrons—Heretick and Lopez

Referred to Committee on Finance

**Be it enacted by the General Assembly of Virginia:**

**1. That § 58.1-3128 of the Code of Virginia is amended and reenacted as follows:**

**§ 58.1-3128. Power to summon taxpayers and other persons; penalty.**

A. The treasurer may, for the purpose of collecting all taxes *and other amounts, charges, or fees* due to the locality, summon the taxpayer or any other person to appear before him at his office, to answer, under oath, questions touching the tax *and other* liability of any and all ~~taxpayers~~ *persons* and to produce documents relating to such ~~tax~~ liability, either or both. For the purposes of administering this section, treasurers and their deputies may administer oaths.

B. Any person who refuses to answer, under oath, questions touching any person's tax *or other* liability shall be deemed guilty of a Class 4 misdemeanor. Each ~~days'~~ *day's* refusal to answer such questions shall constitute a separate offense. Any court of competent jurisdiction may, upon the application of the treasurer or his deputy, compel the compliance of a ~~taxpayer~~ *the person* summoned or required to produce documents as required by this section.

C. Every writ, warrant, notice, summons, or other process the treasurer is authorized to issue pursuant to general or local law may be served by the treasurer, or his deputy or designee, 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.

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