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SENATE BILL NO. 1312

Offered January 13, 2021

Prefiled January 12, 2021

A BILL to amend and reenact § 3.2-3011 of the Code of Virginia and to amend the Code of Virginia by adding sections numbered 3.2-3012.1 and 3.2-3012.2, relating to Virginia Spirits Promotion Fund; assessment on distillers; emergency.

Patron—Mason

Referred to Committee on Rehabilitation and Social Services

Be it enacted by the General Assembly of Virginia:

1. That § 3.2-3011 of the Code of Virginia is amended and reenacted and that the Code of Virginia is amended by adding sections numbered 3.2-3012.1 and 3.2-3012.2 as follows:

§ 3.2-3011. Powers and duties of the Board.

The Board shall have the power and duty to:

1. Receive and dispense funds or donations from the Virginia Spirits Promotion Fund;
2. Set the rate of assessment, not to exceed \$1 per liter of spirits sold, to be paid by licensed distillers pursuant to § 3.2-3012.1;
3. Enter into contracts for the purpose of developing new or improved markets or marketing methods for spirits products;
4. Contract for research services to improve farming practices related to the growing of ingredients necessary for alcohol distillation in Virginia;
5. Enter into agreements with any local, state, or national organization or agency engaged in education for the purpose of disseminating information on spirits projects;
6. Enter into contracts with private or public entities for the purpose of developing marketing, advertising, and other promotional programs designed to promote the orderly growth of Virginia's spirits industry;
7. Rent or purchase office and laboratory space, land, equipment, and supplies as necessary to carry out its duties;
8. Employ such personnel as may be required to carry out those duties conferred by law;
9. Acquire any licenses or permits necessary for the performance of the powers and duties of the Board;
10. Cooperate with other state, regional, national, and international organizations in research, education, and promotion of the growing of ingredients necessary for alcohol production and the production of spirits in the Commonwealth and expend moneys from the Fund for such purposes;
11. Adopt a general statement of policy and procedures; and
12. Receive from the chairman of the Board an annual report, including a statement of total receipts and disbursements for the year, and file a copy of such report with the Commissioner.

§ 3.2-3012.1. Collection and disposition of assessment by distiller; report.

A. Every licensed distiller shall collect an assessment, at a rate set by the Board pursuant to § 3.2-3011, for each liter of spirits sold and remit such assessment to the Tax Commissioner to the credit of the Virginia Spirits Promotion Fund. Such assessment shall be remitted to the Tax Commissioner on or before the last day of the month following the end of each calendar quarter.

B. Every licensed distiller shall complete reports on forms furnished by the Tax Commissioner, submit such reports to the Tax Commissioner together with the assessment submitted pursuant to subsection A, and keep copies of the reports for a period of not less than three years from the time the report was produced.

C. Any assessment that is not paid when due shall be collected pursuant to § 3.2-1102. Notwithstanding the provisions of § 58.1-3, upon request, the Tax Commissioner may provide the Board with a list of assessment payers and amounts paid.

§ 3.2-3012.2. Records to be kept by distillers.

Licensed distillers shall keep a complete record of the number of liters of spirits sold by him for a period of not less than three years. Such records shall be open to inspection by the Tax Commissioner and his duly authorized agents.

2. That an emergency exists and this act is in force from its passage.

INTRODUCED

SB1312