

VIRGINIA ACTS OF ASSEMBLY -- 2021 SPECIAL SESSION I

CHAPTER 120

An Act to amend and reenact § 3.2-1905 of the Code of Virginia, relating to the excise tax on peanuts.

[H 1751]

Approved March 18, 2021

Be it enacted by the General Assembly of Virginia:

1. That § 3.2-1905 of the Code of Virginia is amended and reenacted as follows:

§ 3.2-1905. Levy of excise tax.

Beginning July 1, 2010, and ending July 1, ~~2024~~ 2026, an excise tax shall be levied at a rate of ~~\$0.30~~ \$0.25 per 100 pounds on all peanuts grown in and sold in the Commonwealth for processing. Peanuts shall not be subject to the tax after the tax has been paid once.