

2023 SESSION

INTRODUCED

23100478D

HOUSE BILL NO. 1645

Offered January 11, 2023

Prefiled January 8, 2023

A BILL to amend and reenact § 58.1-1709 of the Code of Virginia, relating to litter tax; penalty for failure to timely pay.

Patrons—Anderson, McNamara and Wright

Referred to Committee on Finance

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, \$10 shall be added to the tax levied in § 58.1-1707 for failure to pay the tax within the time limits established by regulations.

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HB1645