

1995 SESSION

INTRODUCED

LD7152605

SENATE BILL NO. 279

Offered January 25, 1994

A *BILL* to amend the Code of Virginia by adding in Article 1 of Chapter 18 of Title 58.1 a section numbered 58.1-1817, relating to creation of a Class 6 felony for the fraudulent preparation of a false tax return.

Patrons—Andrews and Holland, E.M.

Referred to the Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding in Article 1 of Chapter 18 of Title 58.1 a section numbered 58.1-1817 as follows:

§ 58.1-1817. *Aid or assist in the preparation or presentation of a false return, affidavit, claim or other document.*

*Any person who willfully aids or assists in, or procures, counsels, or advises on the preparation or presentation under, or in connection with any matter arising under, Title 58.1, of a return, affidavit, claim, or other document, which is fraudulent or is false as to any material matter, whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or document, shall be guilty of a Class 6 felony. A prosecution under this section shall be commenced within five years next after the commission of the offense.*

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