

# VIRGINIA ACTS OF ASSEMBLY -- 1996 SESSION

## CHAPTER 635

*An Act to amend and reenact § 58.1-9 of the Code of Virginia, relating to the filing of tax returns.*

[S 166]

Approved April 5, 1996

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

**1. That § 58.1-9 of the Code of Virginia is amended and reenacted as follows:**

§ 58.1-9. Filing of tax returns or payment of taxes by mail or otherwise.

A. When remittance of a tax return or a tax payment is made by mail, receipt of such return or payment by the person with whom such return is required to be filed or to whom such payment is required to be made, in a sealed envelope bearing a postmark on or before midnight of the day such return is required to be filed or such payment made without penalty or interest, shall constitute filing and payment as if such return had been filed or such payment made before the close of business on the last day on which such return may be filed or such tax may be paid without penalty or interest.

B. *Notwithstanding any provision of law, the Tax Commissioner may allow the electronic filing of any state tax return, statement or document. For purposes of this subsection, the Tax Commissioner may determine alternative methods for the signing, subscribing or verifying of a state tax return, statement or document that shall have the same validity and consequences as the actual signing by the taxpayer.*