

1996 SESSION

INTRODUCED

962084152

HOUSE BILL NO. 369

Offered January 16, 1996

A BILL to amend and reenact § 58.1-498 of the Code of Virginia, relating to filing of estimated tax returns.

Patron—Clement

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-498 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-498. Oaths or affirmations unnecessary on returns, declarations and reports; misdemeanor to subscribe false return, declaration or report.

No return, declaration, or report filed under this article need be verified by the oath or affirmation of the person or persons who are required by law to sign file the same; but the signature of such person or persons to any such return, declaration or report shall be sufficient. Any such person who willfully subscribes files any such return, declaration or report which he does not believe to be true and correct as to every material matter shall be guilty of a Class 1 misdemeanor.

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