

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3907 of the Code of Virginia, relating to the willful failure to*
3 *collect and account for local taxes; penalty.*

4 [H 422]
5 Approved

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

7 **1. That § 58.1-3907 of the Code of Virginia is amended and reenacted as follows:**

8 § 58.1-3907. Willful failure to collect and account for tax; penalty.

9 A. Any corporate or partnership officer as defined in § 58.1-3906, or any other person required to
10 collect, account for and pay over any local admission, transient occupancy, food and beverage, *daily*
11 *rental property* or cigarette ~~tax~~ *taxes administered by the commissioner of the revenue or other*
12 *authorized officer*, who willfully fails to collect or truthfully account for and pay over such tax, and any
13 such officer or person who willfully evades or attempts to evade any such tax or the payment thereof,
14 shall, in addition to any other penalties provided by law, be guilty of a Class 1 misdemeanor.

15 B. *Any criminal case brought pursuant to this section may be prosecuted by either the attorney for*
16 *the Commonwealth or other attorney charged with the responsibility for prosecution of a violation of*
17 *local ordinances.*

ENROLLED

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