

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 60.2-511 of the Code of Virginia, relating to unemployment*
3 *compensation; employer reporting requirements; how and when taxes payable.*

4 [H 2052]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 60.2-511 of the Code of Virginia is amended and reenacted as follows:**

8 § 60.2-511. How and when taxes payable.

9 Taxes, as set forth in this and the succeeding article, shall accrue and become payable by each
10 employer for each calendar year in which he is subject to this title. Such taxes shall be based upon
11 wages payable for employment, as defined in §§ 60.2-212 through 60.2-219, occurring in such calendar
12 year. Such taxes shall become due and be paid by each employer to the Commission for the fund in
13 accordance with such regulations as the Commission may prescribe. *Payment of such taxes and the*
14 *filing of related returns shall be deemed to have been made as of the date of the postmark affixed to*
15 *such payment and returns by the United States Postal Service, or by receipt given by such representative*
16 *of the Commission if physical delivery of such payment and related returns is made to an office of the*
17 *Commission.*

ENROLLED

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