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SENATE BILL NO. 996

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the Senate Committee on Finance and Appropriations

on January 31, 2023)

(Patron Prior to Substitute--Senator Ruff)

A BILL to amend and reenact § 58.1-1709 of the Code of Virginia, relating to litter tax; penalty for failure to timely pay.

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-1709 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-1709. Penalty.

A. A penalty of \$100 plus an amount equal to the taxes due, including all delinquent taxes due under this article, and the amount that the Department of Taxation has expended in collecting these delinquent taxes, shall be added to the tax levied in § 58.1-1707 for failure to pay the tax ~~within the time limits established by regulations~~ by May 1 of each year.

B. In no event may the Department of Taxation impose any penalty or interest for failure to pay in full the tax imposed by this article without first notifying the taxpayer at least 30 days prior to the due date that a return is required to be filed.

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