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SENATE BILL NO. 552

Offered January 9, 2002

Prefiled January 9, 2002

A BILL to amend and reenact §§ 3.1-319, 3.1-329, 3.1-330, and 3.1-331 of the Code of Virginia, relating to the bright flue-cured tobacco excise tax.

Patrons—Hawkins and Ruff; Delegates: Dudley, Hurt, Marshall, D.W. and Wright

Referred to Committee on Agriculture, Conservation and Natural Resources

Be it enacted by the General Assembly of Virginia:

1. That §§ 3.1-319, 3.1-329, 3.1-330, and 3.1-331 of the Code of Virginia are amended and reenacted as follows:

§ 3.1-319. Definitions.

As used in this article:

"Board" means the Virginia Bright Flue-Cured Tobacco Board.

"Commission" means the Virginia Bright Flue-Cured Tobacco Board.

"Grower" means any person actually engaged in the growing and producing of bright flue-cured tobacco.

"Handler" means a manufacturer, dealer, processor, or any other business entity that purchases tobacco directly from the grower.

"Person" means and includes individuals, corporations, partnerships, trusts, associations, cooperatives, and any and all other business units, devices and arrangements.

"Warehouse" means any person authorized by law to conduct auction sales of loose-leaf tobacco.

§ 3.1-329. Time and manner of payment of excise tax.

The excise tax levied by this article shall be paid by each grower to the warehouse or handler at which the tobacco is first sold at the time of such sale. Each warehouse or handler is hereby designated an agent of the Board for the purpose of collecting such excise tax. Such tax shall be paid to the Board on or before the tenth day of the month following its collection, and by it promptly paid into the state treasury to the credit of the Bright Flue-Cured Tobacco Promotion Fund.

§ 3.1-330. Records of tax collected.

Each warehouse or handler shall keep a complete record of the excise tax collected by it and shall preserve such record for a period of not less than two years from the time of collection. Such record shall be open to the inspection of the Board and its duly authorized agents.

§ 3.1-331. Collection of unpaid excise tax and interest thereon.

The tax imposed by this article and unpaid when due and payable and any funds collected by a warehouse or handler and not remitted to the Board as hereinabove provided shall bear interest at the rate of one per centum per month from and after the due date until payment. If any person defaults in any payment of the tax or interest thereon, or fails to remit any funds collected to the Board, the amount shall be collected by civil action in the name of the Commonwealth at the relation of the Board, and the person adjudged in default shall pay the cost of such action. The Attorney General, at the request of the Board, shall forthwith institute action in the proper court for the collection of the amount of any tax past due under this article, including interest thereon.

INTRODUCED

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