

## VIRGINIA'S SLAUGHTER HOG AND FEEDER PIG EXCISE TAX REGULATIONS

~~23 VAC 10-70-10. Definitions.~~

~~The following words, terms and phrases are defined herein for the tax imposed by Article 4.2 of Chapter 27 of Title 3.1 of the Code of Virginia only:~~

~~"Board" means the Virginia Pork Industry Board.~~

~~"Processor" means any person, firm, corporation, association or cooperative, or any agent thereof, who or which slaughters hogs commercially.~~

~~"Producer" means a person, firm, corporation, association or cooperative who or which is engaged in the business of raising hogs for sale for slaughter or raising hogs for sale as feeder pigs.~~

~~"Slaughter hog" means a hog weighing over 140 pounds.~~

~~"Feeder pig" means a hog weighing 140 pounds or less.~~

~~23 VAC 10-70-20. [Reserved]~~

~~23 VAC 10-70-30. [Reserved]~~

~~23 VAC 10-70-40. Excise tax generally.~~

~~A. Generally. The Virginia slaughter hog and feeder pig excise tax is imposed upon all hogs sold in Virginia for slaughter and upon feeder pigs sold in Virginia. A slaughter hog or feeder pig is sold for purposes of this tax, at the time and place the hog or pig is weighed for purchase and its purchase weight is recorded.~~

~~B. Rate of tax. The slaughter hog excise tax is imposed at the rate of ten cents per head and the feeder pig excise tax at the rate of five cents per head.~~

~~C. Collection of tax. The processor is liable for collecting, reporting and remitting the tax on all slaughter hogs purchased by him except on hogs purchased at a livestock auction~~

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~~market. The livestock auction market is liable for collecting, reporting and remitting the tax on all slaughter hogs and feeder pigs purchased or otherwise transferred at the market. On other feeder pig sales the first purchaser is liable for collecting, reporting and remitting the tax. All processors, livestock auction markets or other first buyers subject to the tax must register with the Tax Commissioner for receiving the semi-annual returns and reporting the slaughter hog and feeder pig excise tax. Application for registration should be submitted to the Department of Taxation, Registration Unit, P.O. Box 1880, Richmond, VA 23282-1880.~~

~~D. Returns. The slaughter hog and feeder pig excise tax returns must be filed by the processor, livestock auction market, or other first buyer. The return for the period January 1 through June 30 must be filed no later than July 10. The return for the period July 1 through December 31 must be filed no later than January 15 of the succeeding year. The returns shall be filed with the Department of Taxation, P.O. Box 1880, Richmond, VA 23282-1880.~~

~~E. Payment of tax. Each processor, livestock auction market, or other first buyer who is responsible for collection of the excise tax as regulated in C above is responsible for remitting the tax to the Virginia Department of Taxation. The tax is due, with the applicable return, by January 15 and July 10 of each year. The tax receipts shall be credited to the Virginia Pork Industry Fund.~~

~~F. Records. Every processor, livestock auction market, and other first buyer shall keep complete records of the number of slaughter hogs and feeder pigs subject to tax and~~

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~~purchased or handled by him. The records must be preserved for at least three years following the date the tax is reported on such slaughter hogs and feeder pigs.~~

~~Note: While §3.1-763.9 of the Code of Virginia specifies records must be preserved for a period not less than two years from the time the slaughter hogs or feeder pigs were purchased, the statute of limitations under §58.1-1812 of the Code of Virginia provides for a three-year period for assessment of deficiencies. In order to prevent any undue burden upon the taxpayer, in the event of audit, the record retention period has been extended to the same limitation as the audit statute of limitations.~~

~~G. Record examination by Commissioner. The Tax Commissioner, or his duly authorized agents, may examine during the usual business hours of the day records, books, papers, or other documents to verify the truth and accuracy of any return, statement, or other relevant information.~~

~~23 VAC 10-70-50. Nonpayment of excise tax.~~

~~A. Generally. If the slaughter hog and feeder pig excise tax is not paid when due, the Department of Taxation shall assess the taxpayer for the tax deficiency and add penalty. If the taxpayer fails to pay the assessment for tax and penalty within thirty days, interest shall be added from original tax due date.~~

~~B. Penalty on tax. The Department shall assess a penalty of five percent of the amount of unpaid tax. The penalty shall be collected as a part of the tax. The Department may waive all or part of the penalties if, in its discretion, good cause is shown by the taxpayer.~~

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~~C. Interest. If the taxpayer fails to pay the assessment of tax and penalty within thirty days from the date of assessment, the total assessment of tax and penalty shall bear interest at the rate determined in accordance with §58.1-15 of the Code of Virginia. The penalty and interest shall be assessed and collected as if a part of the tax.~~

~~D. Action to recover delinquent tax and interest. If any person is delinquent in paying tax or interest, the amount shall be collected by civil action in the name of the Commonwealth. The person adjudged in default shall pay the cost of the civil action. The Tax Commissioner shall request the Attorney General to institute the civil action for collection in the proper court and such action shall be in the amount of the past due tax and interest.~~

~~23 VAC 10-70-60. [Reserved]~~

~~23 VAC 10-70-70. Violations.~~

~~Any person, subject to the slaughter hog and feeder pig excise tax, who knowingly fails to file the excise tax return, or fails to keep the required records, or falsifies records, or falsely reports the number of slaughter hogs or feeder pigs subject to tax and bought or handled by him, shall be guilty of a misdemeanor and punished accordingly.~~