

## ORDER CHANGING DUE DATE FOR CATTLE ASSESSMENT RETURN AND PAYMENT

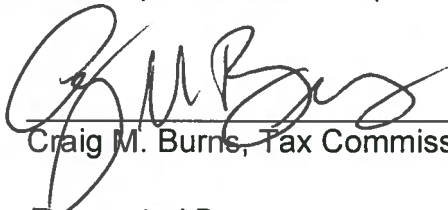
Whereas the General Assembly enacted Chapter 469 of the 2018 *Acts of Assembly*, which reinstated and amended the assessment to be levied on the sale of all cattle within the Commonwealth selling for at least \$100 per head and weighing more than 99 pounds;

Whereas *Va. Code* § 3.2-1306, as amended by Chapter 469 of the 2018 *Acts of Assembly*, requires the handler of cattle to remit, on or before the last day of the month, an assessment of \$0.50 per head of eligible cattle sold during such month;

Whereas *Va. Code* § 58.1-112 grants the Tax Commissioner the authority to waive penalties and grant extensions of time to file a return or pay a tax, or both, to any class of taxpayers when the Tax Commissioner in his discretion finds that the normal due date has, or would, cause undue hardship to the class of taxpayers because of a natural disaster or other reason;


It is therefore ORDERED that the cattle tax assessment return required to be filed and paid pursuant to *Va. Code* § 3.2-1306 for taxable periods beginning on and after January 1, 2019, is to be filed and paid no later than the twentieth day of the month following each month in which the handler sells cattle. This amended due date shall continue in effect until modified or revoked by a subsequent order or until subsequent legislation modifies filing procedures with respect to such returns.

It is further ordered that this order shall be classified as a guidance document and preserved as required by *Va. Code* § 58.1-112 and that modifying the forms and instructions for returns to reflect this order is adequate to inform the affected class so that no further publication is required.

  
\_\_\_\_\_  
Craig M. Burns, Tax Commissioner

14 Sept 18  
Date

Requested By:

  
\_\_\_\_\_  
Kristin Collins  
Director, Policy Development Division

09/12/18  
Date

Reviewed By:

  
\_\_\_\_\_  
William J. White  
Assistant Commissioner, Office of Tax Policy

9/15/18  
Date