

23 VAC 10-60. VIRGINIA EGG EXCISE TAX

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

~~23 VAC 10-60-20. [Reserved]~~

~~23 VAC 10-60-30. Levy of tax; rules and regulations.~~

~~A. The Virginia egg excise tax is imposed at the rate of five cents per thirty-dozen case of eggs. The tax is imposed upon eggs produced, purchased, processed, sold, graded or otherwise handled in Virginia. The excise tax is levied upon the egg only once.~~

~~23 VAC 10-60-60. Records to be kept by handlers.~~

~~A. Every handler of eggs subject to the egg promotion tax must keep complete records on the eggs packed, processed, or handled by him. The handler must keep and preserve the records for at least three years following the date the tax is reported on such eggs.~~

~~Note: While §3.1-796.11:6 of the Code of Virginia specifies records must be preserved for a period not less than two years from the time the eggs were packed, processed or handled, the statute of limitations under §58.1-1812 of the Code of Virginia provides for a three-year period of assessment. 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 statute of limitations.~~

~~B. The Tax Commissioner, or his duly authorized agents, may examine during the usual business hours of the day records, books, papers, or other documents~~

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~~of the handler to verify the truth and accuracy of any return, statement, or other relevant information.~~

~~23 VAC 10-60-70. Interest on tax; collection of delinquent tax.~~

~~A. If the handler fails to timely pay the egg promotion tax due, interest shall accrue on the unpaid tax.~~

~~B. Interest at a rate determined in accordance with §58.1-15 of the Code of Virginia will accrue on the unpaid amount of the tax from the due date until the time of payment.~~

~~C. If any person defaults in paying tax or interest, the amount shall be collected by civil action in the name of the Commonwealth.~~

~~1. The person adjudged in default shall pay the cost of the civil action.~~

~~2. 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 10-60-80. [Reserved]~~

~~23 VAC 10-60-90. [Reserved]~~

~~23 VAC 10-60-100. Misdemeanors; penalty.~~

~~It shall be a Class 1 misdemeanor if any handler knowingly files a false report to the Virginia Department of Taxation on the quantity of eggs handled by him or fails to keep a complete record of the eggs processed or handled by him, or to preserve the records as required in Regulation 630-18-796.11:6 on eggs processed or handled.~~