

# VIRGINIA POTATO BOARD

Date \_\_\_\_\_  
 (The tax and forms are due on the twentieth day of each month following the month during which transactions were conducted.)

PLEASE PRINT OR TYPE

Name of First Handler \_\_\_\_\_

Mailing Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

Business Phone \_\_\_\_\_ Email Address \_\_\_\_\_

**INSTRUCTIONS:**

1. Deduct two cents per hundredweight or equivalent for all raw and unprocessed potatoes you bought or shipped during the month.
2. Make check payable to Treasurer of Virginia.
3. Maintain a copy for your records.
4. Mail the original together with your check to:  
     Virginia Department of Agriculture and Consumer Services  
     Finance Office  
     P.O. Box 526  
     Richmond, Virginia 23204-0526
5. Please note applicable law on the following page.

Month of Sale	Farmer/seller	No. of CWT Sold/Handled	Rate	Tax Deducted
			x .02 =	
			x .02 =	
			x .02 =	
			x .02 =	
			x .02 =	
			x .02 =	
<b>TOTAL</b>			<b>TOTAL</b>	

Enclosed is a check for the Potato Tax deducted for the month of \_\_\_\_\_ in the amount of \$\_\_\_\_\_ for \_\_\_\_\_ CWTS.

I declare under the penalties provided by law that this report has been examined by me and to the best of my knowledge and belief is a true, correct and complete report.

\_\_\_\_\_  
Signed

\_\_\_\_\_  
Date

For Office Use Only: 680 – 01071

TITLE 3.2, CHAPTER 18  
 POTATO BOARD  
 §3.2 –1800 thru 1822  
 Code of Virginia

§ 3.2-1811. Collection and disposition of tax by handler; reports.

A. Every handler who purchases from a producer shall deduct, from payments made to the producer for any potatoes, a tax of two cents (\$0.02) per 100 pounds of potatoes and shall remit the tax to the Commissioner on or before the 20th day of each month. The tax shall be paid to the Commissioner and shall be promptly paid into the state treasury to the credit of the Virginia Potato Fund.

B. Every handler shall complete a report consisting of a statement of the gross volume of potatoes on which the tax was levied that were packed, processed, or handled by the handler and shall file such report with the Commissioner together with the tax submitted pursuant to subsection A. The tax levied on potatoes shall be due by the handler on the same day that the report is due.

(1982, c. 126, § 3.1-684.33; 2008, c. [860](#).)

§ 3.2-1812. Collection of delinquent tax; civil action.

The tax imposed under the provisions of this article and unpaid on the date when due shall bear interest at a rate determined in accordance with § [58.1-1812](#), from and after the due date until paid. If any person defaults in any payment of the tax or interest thereon, the amount shall be collected by a civil action in the name of the Commonwealth at the relation of the Board and the person adjudged in default shall pay the costs of the proceeding. The Attorney General, at the request of the Commissioner, shall institute an appropriate action for the collection of the amount of any tax past due under this article, including interest thereon.

(1982, c. 126, § 3.1-684.35; 2008, c. [860](#); 2012, cc. [803](#), [835](#).)

§ 3.2-1813. Records to be kept by handlers.

Every handler shall keep a complete record of the potatoes subject to the provisions of this article that have been packed, processed, or handled by him for a period of time not less than three years from the time the potatoes were packed, processed, or handled. The records shall be open to the inspection of the Commissioner and shall be established and maintained as required by the Commissioner.

(1982, c. 126, § 3.1-684.34; 2008, c. [860](#); 2012, cc. [803](#), [835](#).)

§ 3.2-1814. Falsification of records; misdemeanor.

It is a Class 1 misdemeanor:

1. For any handler knowingly to report falsely to the Commissioner the quantity of potatoes processed or handled by him.
2. For any handler to fail to keep a complete record of the potatoes processed or handled by him.
3. For any handler to preserve the records for a period of time less than three years from the time such potatoes are processed or handled.

(1982, c. 126, § 3.1-684.38; 2008, c. [860](#).)

§ 3.2-1815. Licenses.

The Commissioner shall revoke the produce dealer or commission merchant license of any handler who fails to report, pay the tax, or perform any other duty required of him pursuant to the provisions of this article.

(1982, c. 126, § 3.1-684.40; 2008, c. [860](#); 2012, cc. [803](#), [835](#).)