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HOUSE BILL NO. 1610

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the Senate Committee on Finance and Appropriations
on February 17, 2025)

(Patron Prior to Substitute—Delegate Cole)

A BILL to direct the Department of Taxation, Department of Accounts, and Office of the Attorney General to analyze the pervasiveness of outstanding accounts receivable due to the Commonwealth and collection efforts related to such accounts receivable.

Be it enacted by the General Assembly of Virginia:

1. § 1. That the Department of Taxation, Department of Accounts, and Office of the Attorney General are directed to analyze the pervasiveness of outstanding accounts receivable due to the Commonwealth and collection efforts related to such receivables. The analysis shall provide information on the time to collect such receivables and any recommendations for amendments to Virginia law based upon the best practices related to the statute of limitations, revenue impacts, and collection techniques in other states. The Department of Taxation shall report on the findings and recommendations of such analysis and submit such report to the Chairs of the Senate Committee on Finance and Appropriations and House Committee on Appropriations by November 1, 2025.

**SENATE
SUBSTITUTE**

HB1610S1