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SENATE BILL NO. 302
AMENDMENT IN THE NATURE OF A SUBSTITUTE
(Proposed by the House Committee on Appropriations
on March 2, 2026)
(Patron Prior to Substitute—Senator Jordan)

A BILL to amend and reenact § 3.2-1905 of the Code of Virginia, relating to excise tax on peanuts; sunset extended.

Be it enacted by the General Assembly of Virginia:
1. That § 3.2-1905 of the Code of Virginia is amended and reenacted as follows:

§ 3.2-1905. Levy of excise tax.
Beginning July 1, 2010, and ending July 1, ~~2026~~ 2027, an excise tax shall be levied at a rate of \$0.25 per 100 pounds on all peanuts grown in and sold in the Commonwealth for processing. Peanuts shall not be subject to the tax after the tax has been paid once.

HOUSE SUBSTITUTE

SB302H1