

VIRGINIA ACTS OF ASSEMBLY - 2026 SESSION

CHAPTER 493

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

[S 302]

Approved April 8, 2026

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.