Code of Virginia  
Title 3.2. Agriculture, Animal Care, and Food  

Chapter 19. Peanut Board.  

§ 3.2-1900. Definitions.  
As used in this chapter, unless the context requires a different meaning:

"Processor" means any person that cleans, shells, or crushes peanuts.  

Code 1950, § 3-525.1; 1966, c. 702, § 3.1-647; 1985, c. 448; 2008, c. 860.  

§ 3.2-1901. Peanut Board; composition and appointment of members.  
The Peanut Board is continued within the Department. The Peanut Board shall consist of eight members representing as nearly as possible each peanut-producing section of the Commonwealth. Such members shall be appointed by the Governor, subject to confirmation by the General Assembly, and each of whom shall be a resident of the Commonwealth and engaged in producing peanuts in the Commonwealth. The Governor shall be guided in his appointments by the recommendations of the Virginia Peanut Growers Association or other organizations representing peanut growers in peanut-producing counties. If the Virginia Peanut Growers Association or other organizations representing peanut growers fail to provide nominations, the Governor may appoint other nominees that meet the foregoing criteria.  


§ 3.2-1902. Repealed.  

§ 3.2-1904. Powers and duties of Peanut Board.  
A. All funds levied and collected under this chapter shall be administered by the Peanut Board.  

B. The Peanut Board shall plan and conduct campaigns for education, advertising, publicity, sales promotion, and research as to Virginia peanuts.  

C. The Peanut Board may make contracts, expend moneys of the Peanut Fund, and do whatever else may be necessary to effectuate the purposes of this chapter.  

D. The Peanut Board may cooperate with other state, regional, and national agricultural and peanut organizations in research, advertising, publicity, education, and other means of promoting the sale and use of peanuts, and may expend moneys of the Peanut Fund for such purposes.  

E. The Peanut Board may enter into an agreement with the Federal Commodity Credit Corporation or its designee to collect and remit the specified assessment on all peanuts pledged as collateral for a marketing assistance or price support loan.  

F. The chairman shall make a report at the annual meeting of the Peanut Board and furnish the members of the Peanut Board with a statement of the total receipts and disbursements for the year. He shall file a copy of the report and the audit required by § 3.2-1906 with the Commissioner.  

Code 1950, §§ 3-525.4, 3-525.6 to 3-525.10; 1966, c. 702, §§ 3.1-650, 3.1-652 to 3.1-656; 1978, c. 860.
§ 3.2-1905. Levy of excise tax.
Beginning July 1, 2010, and ending July 1, 2021, an excise tax shall be levied at a rate of $0.30 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.

§ 3.2-1906. Peanut Fund established.
There is hereby created in the state treasury a special nonreverting fund to be known as the Peanut Fund, hereafter referred to as "the Fund." The Fund shall be established on the books of the Comptroller. All moneys levied and collected under the provisions of this chapter, after deducting the expense to the Commonwealth of collecting the same, shall be paid into the state treasury and credited to the Fund.

Interest earned on moneys in the Fund shall remain in the Fund and be credited to it. Any moneys remaining in the Fund, including interest thereon, at the end of each fiscal year shall not revert to the general fund but shall remain in the Fund. Moneys in the Fund shall be used solely for the purposes of paying the costs of collecting the tax levied on peanuts pursuant to this chapter, the administration of this chapter, including payment for personal services and expenses of agents of the Peanut Board, rent, services, materials, and supplies necessary to effectuate the purposes of this chapter. Expenditures and disbursements from the Fund shall be made by the Peanut Board on warrants issued by the Comptroller upon written request signed by a duly authorized officer of the Peanut Board.

The Auditor of Public Accounts shall audit all the accounts of the Peanut Board as is provided for in § 30-133.

§ 3.2-1907. Collection and disposition of tax; reports.
A. Every processor shall collect the tax on all peanuts bought by him and pay it into the Department of Taxation to the credit of the Peanut Fund. The tax collected between July 1 and December 31 of each year shall be paid not later than February 15 of the succeeding year, and the tax collected between January 1 and June 30 shall be paid not later than July 10 of each year.

B. Every processor shall complete reports on forms furnished by the Tax Commissioner, submit such reports to the Tax Commissioner together with the tax submitted pursuant to subsection A, and keep copies of the reports for a period of not less than three years from the time the report was produced.

C. Any assessment that is not paid when due shall be collected pursuant to § 3.2-1102. Notwithstanding the provisions of § 58.1-3, upon request, the Tax Commissioner may provide the Peanut Board with a list of assessment payers and amounts paid.

§ 3.2-1908. Record to be kept by processor.
Every processor shall keep a complete record of the amount of peanuts, subject to tax, bought by him for a period of not less than three years. Such record shall be open to the inspection of the Tax Commissioner and his duly authorized agents.


§ 3.2-1909. Falsification of records; misdemeanor.
It is a Class 1 misdemeanor:

1. For any processor knowingly to report falsely to the Tax Commissioner the quantity of peanuts subject to tax bought by him during any period.

2. For any processor to falsify the records of the peanuts subject to tax bought by him.

Code 1950, § 3-525.18; 1966, c. 702, § 3.1-664; 2008, c. 860.

§ 3.2-1910. Failure to file reports; misdemeanor.
Any processor who fails to file the required reports, or who fails to keep the required records, is guilty of a Class 1 misdemeanor. Each month of such failure is a separate offense.