Chapter 20. Pork Industry Board.

§ 3.2-2000. Definitions.
As used in this chapter, unless the context requires a different meaning:

"Feeder pig" means a hog not weighing 140 pounds or less.

"Processor" means any person that slaughters hogs commercially, or agent thereof.

"Producer" means any person engaged in the business of raising hogs for sale for slaughter or raising hogs for sale as feeder pigs.

"Slaughter hog" means a hog weighing in excess of 140 pounds.

§ 3.2-2001. Pork Industry Board; composition and appointment of members.
The Pork Industry Board is continued within the Department. The Pork Industry Board shall consist of 12 members appointed by the Governor, subject to confirmation by the General Assembly. Members of the Pork Industry Board shall be selected, as far as possible, so as to give representation to the principal pork-producing areas of Virginia. At least seven of the members shall be pork producers.

Terms for appointments to the Pork Industry Board shall be for four years. The Governor shall fill any vacancy occurring before the expiration of any term through appointment of a qualified person for the unexpired term. No member shall be eligible to be appointed for more than two successive terms.

A. The Pork Industry Board shall elect one of its members as chairman and such other officers as deemed appropriate.

B. Members of the Pork Industry Board shall be reimbursed for all actual expenses incurred attending meetings of the Pork Industry Board and any related activities as authorized by the Pork Industry Board.

§ 3.2-2004. Powers and duties of Pork Industry Board.
A. The Pork Industry Board shall administer all funds collected under this chapter.

B. The Pork Industry Board shall plan and conduct programs for education and research relating to the Virginia pork industry, with primary emphasis on programs designed to increase the
efficient production of slaughter hogs and feeder pigs in the Commonwealth.

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

D. The Pork Industry Board may cooperate with other state, regional, and national organizations in research, education, and other means for promoting the Virginia pork industry and may expend moneys of the Virginia Pork Industry Fund for such purpose.

E. The Pork Industry Board may appoint a secretary and such other employees as may be necessary at salaries to be fixed by the Pork Industry Board subject to the provisions of the Virginia Personnel Act (§ 2.2-2900 et seq.). All employees of the Pork Industry Board handling money shall be required to furnish surety bonds in an amount to be fixed by the Pork Industry Board.

F. The chairman shall make a report at the annual meeting of the Pork Industry Board and furnish the members of the Pork Industry Board with a statement of the total receipts and disbursements for the year. The chairman shall also file a copy of such report and the audit required by § 3.2-2005 with the Commissioner annually.


§ 3.2-2005. Virginia Pork Industry Fund; established.
There is hereby created in the state treasury a special nonreverting fund to be known as the Virginia Pork Industry 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 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 set forth in this chapter, including paying the costs of collecting the tax levied on hogs pursuant to this chapter, and the administration of this chapter, including payment for personal services, materials, and supplies necessary to effect the purposes of this chapter. Expenditures and disbursements from the Fund shall be made by the Pork Industry Board on warrants issued by the Comptroller upon written request signed by a duly authorized officer of the Pork Industry Board.

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


§ 3.2-2006. Levy of excise tax.
An excise tax of 10 cents ($0.10) per head shall be levied on all hogs sold in the Commonwealth for slaughter, and an excise tax of five cents ($0.05) per head shall be levied on all hogs sold in the Commonwealth as feeder pigs. For purposes of this tax, a slaughter hog or feeder pig is sold at the time and place the hog or pig is weighed for purchase and its purchase weight is recorded.

Code 1950, § 3-598.15; 1966, c. 658, § 3.1-763.9; 1979, c. 72; 1982, c. 99; 2008, c. 860.
§ 3.2-2007. Collection and disposition of tax; reports.
A. Every processor shall collect the tax on all slaughter hogs purchased by him, other than at a livestock auction market, and remit such tax to the Tax Commissioner to the credit of the Virginia Pork Industry Fund.

B. Every livestock auction market shall collect the tax on all slaughter hogs and feeder pigs bought at a livestock auction market and remit it to the Tax Commissioner to the credit of the Virginia Pork Industry Fund.

C. Every first buyer shall collect the tax on other feeder pig sales and remit it to the Tax Commissioner to the credit of the Virginia Pork Industry Fund.

D. Taxes collected between July 1 and December 31 of each year shall be paid to the Tax Commissioner not later than January 15 of the succeeding year, and taxes collected between January 1 and June 30 shall be paid not later than July 10 of the year in which collected.

E. Every processor, livestock auction market, and other first buyers of feeder pigs shall complete reports on forms furnished by the Tax Commissioner, submit such reports to the Tax Commissioner together with the taxes submitted pursuant to this section, and keep copies of the reports for a period of not less than three years from the time the report was produced.

F. The Tax Commissioner, after consultation with the Virginia Pork Industry Board, may adopt regulations for the interpretation and enforcement of this tax.

G. Any tax that is not paid when due shall be collected pursuant to § 3.2-1102.

Code 1950, § 3-598.15; 1966, c. 658, § 3.1-763.9; 1979, c. 72; 1982, c. 99; 2008, c. 860.

§ 3.2-2008. Records to be kept by processors, livestock auction markets, and other first buyers.
Every processor, livestock auction market, and other first buyers of feeder pigs shall keep a complete record of the number of slaughter hogs and feeder pigs subject to tax purchased by him for at least three years. Such record shall be open to the inspection of the Tax Commissioner.

Code 1950, § 3-598.15; 1966, c. 658, § 3.1-763.9; 1979, c. 72; 1982, c. 99; 2008, c. 860.

§ 3.2-2009. Falsification of records; misdemeanor.
It is a Class 1 misdemeanor:

1. For any person knowingly to report falsely the number of slaughter hogs and feeder pigs subject to tax bought or handled by him during any period.

2. For any person to falsify the records of the slaughter hogs and feeder pigs subject to tax bought or handled by him.

3. For any person to fail to file the report, or to fail to keep the records as required by this chapter.

Code 1950, § 3-598.18; 1966, c. 658, § 3.1-763.12; 2008, c. 860.