

VIRGINIA ACTS OF ASSEMBLY -- 2003 SESSION

CHAPTER 325

An Act to amend and reenact §§ 58.1-2261 and 58.1-2262 of the Code of Virginia, relating to the payment of Virginia Fuels Tax refunds.

[H 2456]

Approved March 16, 2003

Be it enacted by the General Assembly of Virginia:

1. That §§ 58.1-2261 and 58.1-2262 of the Code of Virginia are amended and reenacted as follows:

§ 58.1-2261. Refund procedure; investigations.

A. Any person entitled to a refund pursuant to § 58.1-2259 shall file with the Commissioner an application in writing on a form prepared and furnished by the Commissioner, duly signed by the applicant, and accompanied by a paid ticket or invoice from the seller showing such purchase. The applicant shall set forth the basis for the claimed refund, the total amount of such fuel purchased and used by such applicant, and how such fuel was used. The Commissioner, upon the presentation of such application and paid ticket, invoice or other document, shall refund to the claimant the proper amount of the tax paid as provided in this chapter, subject to the provisions of subsection D. A ticket issued to the holder of a credit card as evidence of the delivery to such holder of tax-paid fuel shall, for the purpose of this section, be a paid ticket or invoice. Tickets or invoices marked "duplicate" shall not be acceptable.

B. The application for a refund shall be filed within one year from the date of the sale as shown on the paid ticket or invoice. However, an application for a refund pursuant to subdivision A 5 of § 58.1-2259 shall be filed within three years of the date such fuel is transported outside the Commonwealth. *For those that pay the motor fuels tax in accordance with § 58.1-2200, if the refund amount certified by the Commissioner is different from the amount requested by the applicant, the Commissioner shall provide an explanation to the applicant of why the refund amount differs from the amount requested.*

C. In the event an assessment is rendered for failure to report and pay the tax imposed as provided in § 58.1-2217 or § 58.1-2249 and such fuel is subject to refund under the provisions of § 58.1-2259, the application for a refund shall be filed with the Commissioner by the person entitled to such refund within one year from the date such assessment is paid and shall be accompanied by invoices covering the sale of the fuel and billing of tax to such person.

D. The Department may make any investigation it considers necessary before refunding the fuels tax to a person, and may investigate a refund after the refund has been issued and within the time frame for adjusting tax under this chapter.

E. In accordance with § 58.1-609.1, any person who is refunded tax pursuant to § 58.1-2259 shall be subject to the taxes imposed by Chapter 6 (§ 58.1-600 et seq.) of this title, unless such transaction is specifically exempted pursuant to § 58.1-609.1.

§ 58.1-2262. Payment of refund.

Whenever it appears to the satisfaction of the Commissioner that any person is entitled to a refund for taxes paid pursuant to this chapter, the Commissioner shall forthwith certify the amount of the refund to the Comptroller *and shall send to the applicant an explanation of the basis of such refund.* The amount of the refund shall be paid by check issued by the State Treasurer on warrant of the Comptroller.