

# VIRGINIA ACTS OF ASSEMBLY -- 2003 SESSION

## CHAPTER 837

*An Act to amend and reenact § 58.1-2423 of the Code of Virginia, relating to refund of taxes erroneously collected or paid.*

[H 1630]

Approved March 22, 2003

**Be it enacted by the General Assembly of Virginia:**

**1. That § 58.1-2423 of the Code of Virginia is amended and reenacted as follows:**

§ 58.1-2423. Refunds generally; to foreign nationals.

In the event it shall appear to the satisfaction of the Commissioner that any tax imposed by this chapter has been erroneously or illegally collected from any person *or paid by any person*, the Commissioner shall certify the amount thereof to the Comptroller, who shall thereupon draw his warrant for such certified amount on the State Treasurer. Such refund shall be paid by the State Treasurer. *A claimant who pays the tax, either for the claimant or for the benefit of another on whose behalf the tax is paid, shall make a sufficient showing that the tax was erroneously collected by providing an affidavit stating that (i) the vehicle identification information provided on the Application for Certificate of Title and Registration, the certificate of origin, manufacturer's statement of origin, or title, as the case may be, forwarded to the Department of Motor Vehicles by any means generally allowed was incorrect, or (ii) the transaction would have been exempt from taxation had the titling documents been correct when submitted to the Department of Motor Vehicles and the tax was paid in error. In the event of such a showing, the refund shall be paid to the claimant.*

In the event that it shall appear to the satisfaction of the Commissioner that the tax imposed by this chapter was upon a motor vehicle purchased by a foreign national and that within six months after the date of purchase the motor vehicle has been exported to a foreign country, the Commissioner shall certify the amount to the Comptroller who shall thereupon draw his warrant for such certified amount on the State Treasurer. Such refund shall be paid by the State Treasurer.

No refund shall be made under the provisions of this section unless a written statement is filed with the Commissioner setting forth the reason such refund is claimed. The claim shall be in such form as the Commissioner shall prescribe. It shall be filed with the Commissioner within three years from the date of the payment of the tax.