

2004 SESSION

INTRODUCED

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SENATE BILL NO. 458

Offered January 14, 2004

Prefiled January 14, 2004

A BILL to amend and reenact § 58.1-1720 of the Code of Virginia, relating to the sales tax on fuels in certain transportation districts.

Patrons—Whipple, Colgan, Howell, Puller and Ticer; Delegates: Ebbin, Eisenberg, Hull, Plum, Van
Landingham and Watts

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-1720 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-1720. Sales tax on fuel in certain transportation districts.

A. There is hereby levied, in addition to all other taxes imposed on fuels subject to tax under Chapter 21 (§ 58.1-2100 et seq.) of this title, (i) in every county or city ~~which~~ that is a member of any transportation district in which a rapid heavy rail commuter mass transportation system operating on an exclusive right-of-way and a bus commuter mass transportation system are owned, operated or controlled, by an agency or a commission as defined in § 15.2-4502, ~~or in any transportation district which is subject to § 15.2-4515 C and which is contiguous to the Northern Virginia Transportation District,~~ a sales tax of ~~two~~ four percent of the retail price of such fuels sold within such county or city, and (ii) in every county or city that is a member of any transportation district that is (a) contiguous to the Northern Virginia Transportation District and (b) subject to subsection C of § 15.2-4515, a sales tax of two percent of the retail price of such fuels sold within such county or city. As used in this section "retail sale" means a sale to a consumer or to any person for any purpose other than resale.

B. The tax imposed under this section shall be subject to the provisions of the Virginia Retail Sales and Use Tax Act (§ 58.1-600 et seq.), except that the exemption provided for motor vehicle fuels under § 58.1-609.13, and the bracket system provided in such act, shall not be applicable.

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