

**Department of Planning and Budget**  
**2004 Fiscal Impact Statement**

**1. Bill Number** HB17

**House of Origin**    ☒ Introduced    ☐ Substitute    ☐ Engrossed

**Second House**    ☐ In Committee    ☐ Substitute    ☐ Enrolled

**2. Patron**        Parrish

**3. Committee**    Finance

**4. Title**            Fuels tax; changes in reporting and payment requirements.

**5. Summary/Purpose:** This legislation proposes to amend and reenact §§ 58.1-2201, 58.1-2204, 58.1-2216, 58.1-2237, 58.1-2266, 58.1-2271, and 58.1-2283 of the Code of Virginia to make several technical corrections, add new civil penalties for persons failing to submit reports and data required under the fuels tax laws, and allow a jeopardy assessment against any licensed distributor or importer who fails to pay the tax due the supplier.

**6. No Fiscal Impact**

**7. Budget amendment necessary:** No.

**8. Fiscal implications:** This legislation appears to have no measurable fiscal impact on the Commonwealth, as the changes are largely technical in nature. However, civil penalties were modified to gradually increase to discourage noncompliance. It is impossible to estimate the number of dealers that might incur these penalties, therefore it is not possible to accurately estimate potential additional revenues. Any additional revenues that might be collected would be deposited to the Transportation Funds pursuant to §58.1-2289 of the Code of Virginia.

**9. Specific agency or political subdivisions affected:** Department of Motor Vehicles

**10. Technical amendment necessary:** No.

**11. Other comments:** None.

**Date:** 02/10/04 / MEM

**Document:** G:\Fis\04\DMV\Hb17.Doc Michael McMahon

cc: Secretary of Transportation