

# 2006 SPECIAL SESSION I

INTRODUCED

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## HOUSE BILL NO. 5085

Offered September 18, 2006

A BILL relating to fuels taxes during the period when certain highway demonstration projects involving federally earmarked funds for the purpose of relieving highway traffic congestion on a regional basis are implemented.

Patron—Saxman

Referred to Committee on Finance

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

§ 1. For purposes of this act, unless the context clearly shows otherwise, the term or phrase:

"Retailer" means any person or entity engaged in business as a retailer offering to sell at retail on a daily basis any of the fuels subject to a tax imposed under Chapter 22 (§ 58.1-2200 et seq.) of Title 58.1 of the Code of Virginia.

§ 2. If a highway demonstration project involving federally earmarked funds is implemented in this Commonwealth for the purpose of relieving highway traffic congestion on a regional basis through the use of toll facility congestion pricing using electronic toll-boothless technology, certain retailers of fuels for which a tax under Chapter 22 (§ 58.1-2200 et seq.) of Title 58.1 of the Code of Virginia has been imposed may apply for a refund of such tax on such fuel sold at retail by such person or entity during the period of the demonstration project. Only retailers located in the same highway construction district in which such highway demonstration project is implemented shall be eligible to apply for such refund and only for such retail sales of fuel that were made in such construction district.

The inception of such demonstration project shall be deemed to be that date on which such toll facility congestion pricing through use of electronic toll-boothless technology actually begins.

§ 3. Each retailer eligible to apply for a refund pursuant to § 2 shall during the period of such demonstration project reduce his or its retail sales price for such fuel by the applicable amount of tax imposed on such fuel pursuant to Chapter 22 (§ 58.1-2200 et seq.) of Title 58.1 of the Code of Virginia. Any retailer who fails to reduce his or its retail sales price for such fuel as provided under this section shall be liable to the Commonwealth for payment of such tax (including penalty and interest as applicable) on such fuel sold by such retailer at retail in such construction district during the period of the demonstration project.

§ 4. The Department of Motor Vehicle shall administer the provisions of this act. The Commissioner of the Department of Motor Vehicles shall determine (i) whether or not such highway demonstration project has been implemented in this Commonwealth and (ii) the inception and end dates for such project. The Department shall develop and publish guidelines for purposes of implementation of this act. The development of the guidelines shall be exempt from the provisions of the Administrative Process Act (§ 2.2-4000 et seq.) of Title 2.2 of the Code of Virginia.

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