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SENATE BILL NO. 5013

Offered April 19, 2006

A *BILL to amend and reenact §§ 2.2-1509.2, 33.1-12, 33.1-23.03:1, 33.1-23.03:2, 33.1-23.03:8, 33.1-221.1:1.1, 46.2-694, 46.2-694.1, 46.2-697, 46.2-698, 46.2-700, 46.2-730, 46.2-752, 46.2-753, 46.2-1135, 58.1-611.1, 58.1-802, 58.1-811 as it shall become effective on July 1, 2006, 58.1-812, 58.1-813, 58.1-2217, 58.1-2249, 58.1-2289, 58.1-2402, 58.1-2425, 58.1-2701, and 58.1-2706 of the Code of Virginia, to amend the Code of Virginia by adding sections numbered 33.1-23.05, 33.1-221.1:1.2, 46.2-206.1, 46.2-702.1, 58.1-605.1, 58.1-606.1, and 58.1-802.1, by adding in Title 15.2 a chapter numbered 48.3, consisting of sections numbered 15.2-4841 and 15.2-4842, by adding in Chapter 6 of Title 58.1 a section numbered 58.1-639.1, by adding in Article 2 of Chapter 25 of Title 58.1 a section numbered 58.1-2531, and by adding in Article 6 of Chapter 38 of Title 58.1 sections numbered 58.1-3825.1 and 58.1-3825.2, and to repeal the tenth enactment clauses of Chapter 1019 and Chapter 1044 of the Acts of Assembly of 2000, relating to the administration and funding of transportation in the Commonwealth.*

Patron—Hawkins

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That §§ 2.2-1509.2, 33.1-12, 33.1-23.03:1, 33.1-23.03:2, 33.1-23.03:8, 33.1-221.1:1.1, 46.2-694, 46.2-694.1, 46.2-697, 46.2-698, 46.2-700, 46.2-730, 46.2-752, 46.2-753, 46.2-1135, 58.1-611.1, 58.1-802, 58.1-811 as it shall become effective on July 1, 2006, 58.1-812, 58.1-813, 58.1-2217, 58.1-2249, 58.1-2289, 58.1-2402, 58.1-2425, 58.1-2701, and 58.1-2706 of the Code of Virginia are amended and reenacted, and that the Code of Virginia is amended by adding sections numbered 33.1-23.05, 33.1-221.1:1.2, 46.2-206.1, 46.2-702.1, 58.1-605.1, 58.1-606.1, and 58.1-802.1, by adding in Title 15.2 a chapter numbered 48.3, consisting of sections numbered 15.2-4841 and 15.2-4842, by adding in Chapter 6 of Title 58.1 a section numbered 58.1-639.1, by adding in Article 2 of Chapter 25 of Title 58.1 a section numbered 58.1-2531, and by adding in Article 6 of Chapter 38 of Title 58.1 sections numbered 58.1-3825.1 and 58.1-3825.2 as follows:

§ 2.2-1509.2. Use of transportation moneys.

If any money in the Highway Maintenance and Operating Fund or the Transportation Trust Fund established pursuant to § 33.1-23.03:1 is proposed to be used for any purpose other than administering, planning, constructing, improving, and maintaining the roads embraced in the systems of highways for the Commonwealth and its localities and/or furthering the interests of the Commonwealth in the areas of public transportation, railways, seaports, and/or airports, then the Governor, if such diversion is proposed by the Governor, shall include with any such proposal a plan for repayment of funds diverted within three years of such use in "The Budget Bill" submitted pursuant to § 2.2-1509.

If such diversion of funds from the Highway Maintenance and Operating Fund or the Transportation Trust Fund is proposed by the General Assembly as an amendment to the Budget Bill, such amendment shall include language setting out the plan for repayment of such funds within three years.

A. All moneys credited to the Highway Maintenance and Operating Fund, the Priority Transportation Fund, the Shortline Railway Preservation and Development Fund, the Rail Enhancement Fund, the Transportation Trust Fund, hereinafter referred to as "the Funds," or any related subaccount, fund, or subfund of any of the Funds shall be used for the purposes specified in this section.

B. 1. Such moneys credited to the Funds shall be the revenues designated for deposit into any of the Funds from (i) the revenues generated annually from the taxes, fees, or other charges imposed under Titles 33.1 and 46.2 of the Code of Virginia for such Funds; (ii) the revenues generated annually pursuant to Chapters 11, 12, and 15 of the Acts of Assembly of 1986, Special Session, as the provisions of such Chapters may be amended; (iii) the revenues generated annually from Chapters 6 (§ 58.1-600 et seq.), 8 (§ 58.1-800 et seq.), 22 (§ 58.1-2200 et seq.), 24 (§ 58.1-2400 et seq.), 25 (§ 58.1-2500 et seq.), and 27 (§ 58.1-2700 et seq.) of Title 58.1; and (iv) such other sources as the General Assembly may dedicate or appropriate to any of the Funds. In addition, all interest, dividends, or appreciation accruing to any of the Funds shall also be part of the Funds and be used for the purposes specified in this section.

2. The revenues described in subdivision 1 shall include but are not limited to the revenues described in subdivisions A 1 and A 2 of § 33.1-23.03:8; all taxes and fees collected under Chapter 27 (§ 58.1-2700 et seq.) of Title 58.1 credited to the Highway Maintenance and Operating Fund as provided in subsection C of § 58.1-2701; all funds, tolls, revenues, amounts required to be paid over to

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59 the Transportation Trust Fund, and interest, dividends, and appreciation accruing to the Transportation
 60 Trust Fund or the Highway Maintenance and Operating Fund, as designated for the Transportation
 61 Trust Fund pursuant to § 33.1-23.03:1; all state recordation taxes deposited into the U.S. Route 58
 62 Corridor Development Fund pursuant to § 58.1-815; all state recordation taxes deposited or transferred
 63 into the Northern Virginia Transportation District Fund pursuant to § 58.1-815.1 and any public
 64 rights-of-way use fees or state or local revenues deposited into the Northern Virginia Transportation
 65 District Fund pursuant to such section; all state recordation taxes deposited or transferred into the
 66 Transportation Improvement Program Set-aside Fund pursuant to § 58.1-816.1; the revenues deposited
 67 into the Shortline Railway Preservation and Development Fund, the Rail Enhancement Fund, the
 68 Commonwealth Mass Transit Fund, and the Highway Construction Fund as provided in subsection B of
 69 § 33.1-23.03:2 pursuant to enactments of a Session of the General Assembly held in 2006; the revenues
 70 from the motor vehicle sales and use tax deposited into the Transportation Trust Fund pursuant to
 71 subsection A of § 58.1-2425; the revenues from fee imposed on any person or entity operating a
 72 terminal located in the Commonwealth deposited into the Transportation Trust Fund as provided under
 73 § 33.1-23.05 pursuant to enactments of a Session of the General Assembly held in 2006; the revenues
 74 from the insurance license tax on automobile premiums deposited into the Transportation Trust Fund as
 75 provided under § 58.1-2531 pursuant to enactments of a Session of the General Assembly held in 2006;
 76 the revenues from the vehicle registration fees deposited into the Transportation Trust Fund as provided
 77 under § 46.2-702.1 pursuant to enactments of a Session of the General Assembly held in 2006; the
 78 revenues from the fuels taxes deposited into the Transportation Trust Fund as provided in subsection F
 79 of § 58.1-2289 pursuant to enactments of a Session of the General Assembly held in 2006; the revenues
 80 from the motor vehicle sales and use tax deposited into the Rail Enhancement Fund as provided in
 81 clause (iv) of subsection A of § 58.1-2425; the revenues from the liquidated damages deposited into the
 82 Transportation Trust Fund as provided in § 46.2-1135 pursuant to enactments of a Session of the
 83 General Assembly held in 2006; the revenues from fees on certain drivers deposited into the
 84 Transportation Trust Fund as provided in § 46.2-206.1 pursuant to enactments of a Session of the
 85 General Assembly held in 2006; any damages and costs collected pursuant to § 33.1-191 as designated
 86 for deposit into the Transportation Trust Fund under such section; any civil penalties, and interest
 87 thereon, and cost recoveries designated for deposit into any of the Funds as provided under law; fees
 88 for dealer's license plates designated for deposit into the Transportation Trust Fund pursuant to
 89 § 46.2-1546; any excess earnings to be deposited into the Transportation Trust Fund under a
 90 comprehensive agreement entered into under the Public-Private Transportation Act of 1995 (§ 56-556 et
 91 seq.) pursuant to subsection E of § 56-566; revenues from the lease, sale, or other conveyance made by
 92 the Commonwealth Transportation Board that are designated for deposit into any of the Funds as
 93 provided under law; and any locally generated revenues deposited into any of the Funds as provided
 94 under law.

95 C. All moneys credited to the Funds shall be used solely for purposes of:

96 1. Administering, planning, constructing, improving, or maintaining the roads embraced in the
 97 systems of highways for the Commonwealth and its localities, including access roads and bikeways
 98 adjacent thereto, or furthering the interests of the Commonwealth in the areas of highways, public
 99 transportation, railways, seaports, airports, and congestion mitigation;

100 2. Making payments on bonds or other obligations (including bond anticipation notes and refunding
 101 bonds) that have been issued or entered into to finance transportation projects that are directly related
 102 to the purposes described in subdivision 1; or

103 3. Making loans to finance transportation projects that are directly related to the purposes described
 104 in subdivision 1.

105 D. No moneys designated for deposit into the general fund of the state treasury shall be used for any
 106 of the purposes described in subsection C or for any other transportation-related purpose except that
 107 moneys designated for deposit into the general fund of the state treasury shall be used for (i) making
 108 debt service payments on the \$317 million in principal amount of Commonwealth of Virginia Federal
 109 Highway Reimbursement Anticipation Notes that were issued for the projects specified in Item 491 H 2
 110 of Chapter 899 of the Acts of Assembly of 2002; (ii) making debt service payments on any
 111 transportation-related bonds or other obligations issued pursuant to Article X, Section 9 (c) of the
 112 Constitution of Virginia in those cases in which the revenues dedicated for the payment of the debt
 113 service on such bonds or other obligations are insufficient to make full payment; and (iii) purposes of
 114 making the \$40 million deposit under § 58.1-815 and the \$40 million deposit under § 58.1-816,
 115 including any portion of such \$40 million deposit under § 58.1-816 that is actually deposited or
 116 transferred into (a) the Northern Virginia Transportation District Fund established under § 58.1-815.1
 117 or (b) the Transportation Improvement Program Set-aside Fund established under § 58.1-816.1.

118 CHAPTER 48.3. REGIONAL TRANSPORTATION AUTHORITIES.

119 § 15.2-4841. Creation of regional transportation authorities; authority membership.

120 A. If the governing bodies of each of three or more (i) contiguous counties or cities or (ii) counties

or cities that are included in the same construction district set forth under § 33.1-2 by resolution declare that there is a need for a regional transportation authority to be created for all of such counties and cities to exercise in such counties and cities such powers and other functions prescribed for a regional transportation authority, a body corporate and politic shall be created to perform such powers and functions prescribed under this chapter. The authority shall be known by the name adopted for the authority by its governing body. A copy of the resolutions of the governing bodies of such counties and cities, duly certified by the clerk of the county or city, shall be admissible in evidence in any suit, action, or proceeding.

B. The following persons shall be members of the governing bodies of each regional transportation authority:

1. The chief elected officer of the governing body of each county and city included in the authority or, in the discretion of the chief elected officer, his designee, who shall be a current elected officer of such governing body;

2. One member of the House of Delegates if only three localities form a regional transportation authority, but in no case more than two members of the House of Delegates, each of whom resides in a city or county with its chief elected officer of such city or county a member of the authority pursuant to subdivision 1 of this subsection, appointed by the Speaker of the House of Delegates, provided that, in the case of two members of the House of Delegates appointed by the Speaker as a member of the governing body, such appointed members of the House of Delegates shall not reside in the city or county;

3. One member of the Senate who resides in a city or county with its chief elected officer of such city or county a member of the authority pursuant to subdivision 1 of this subsection; and

4. Two citizens who reside in counties and cities included in the authority, appointed by the Governor. Gubernatorial appointments shall be persons who have significant experience in transportation planning, finance, engineering, construction, or management and shall be residents of a county or city included in the authority, but shall not be a resident of the same county or city as the other gubernatorial appointee to the authority.

Legislative members shall serve terms coincident with their terms of office. Gubernatorial appointees shall serve for a term of four years. Vacancies occurring other than by expiration of a term shall be filled for the unexpired term. Vacancies shall be filled in the same manner as the original appointments.

In addition, the following persons shall serve as nonvoting members of the authority: the Director of the Virginia Department of Rail and Public Transportation, or his designee, and the Commonwealth Transportation Commissioner, or his designee.

Each regional transportation authority shall appoint a chairman and vice-chairman.

C. In addition to such other powers vested in each regional transportation authority by this chapter, each such authority shall have the following powers and functions:

1. The authority shall prepare a regional transportation plan for the counties and cities included in the authority, to include, but not necessarily be limited to, transportation improvements of regional significance, and those improvements necessary or incidental thereto, and shall from time to time revise and amend the plan. The provisions of Article 7 (§ 15.2-4527 et seq.) of Chapter 45 of this title shall apply, mutatis mutandis, to preparation of such transportation plan.

2. The authority may, when a transportation plan is adopted according to subdivision 1, construct or acquire, by purchase, lease, contract, or otherwise, the transportation facilities specified in such transportation plan.

3. The authority may enter into agreements or leases with public or private entities for the operation of its facilities, or may operate such facilities itself.

4. The authority may enter into contracts or agreements with the counties and cities included in the authority, with other transportation commissions of transportation districts adjoining any county or city included in the authority, with any other transportation authority, or with any state, local, private or federal entity to provide, or cause to be provided, transportation facilities and services to the area included in the authority. Such contracts or agreements, together with any agreements or leases for the operation of such facilities, may be used by the authority to finance the construction and operation of transportation facilities, and such contracts, agreements or leases shall inure to the benefit of any creditor of the authority.

Notwithstanding the above, however, the authority shall not have the power to regulate services provided by taxicabs, either within municipalities or across municipal boundaries, which regulation is expressly reserved to the municipalities within which taxicabs operate.

5. Notwithstanding any other provision of law to the contrary the authority may:

a. Acquire land or any interest therein by purchase, lease, or gift and provide transportation facilities thereon for use in connection with any transportation service;

b. Acquire land or any interest therein by purchase, lease, or gift in advance of the need for sale or

182 contribution to an agency, for use by that agency in connection with an adopted transportation plan;
183 and

184 c. Prepare a plan for mass transportation services with persons, cities, counties, agencies,
185 authorities, or transportation commissions and may further contract with any such person or other entity
186 to provide necessary facilities, equipment, operations and maintenance, access, and insurance pursuant
187 to such plan.

188 6. Notwithstanding any contrary provision of this chapter and in accordance with all applicable
189 federal statutes and requirements, the authority may impose and collect tolls in amounts established by
190 the authority for the use of any or all of the transportation facilities within the confines of the authority,
191 subject to the approval of the Commonwealth Transportation Board.

192 7. The authority shall not undertake any action that is contrary to federal or state law.

193 D. A majority of the authority, which majority shall include at least a majority of the representatives
194 of the counties and cities included in the authority, shall constitute a quorum. Decisions of the authority
195 shall require a quorum and shall be in accordance with voting procedures established by the authority.

196 E. The authority shall be responsible for long-range transportation planning for regional
197 transportation projects for the counties and cities included in the authority. In carrying out this
198 responsibility, the authority shall, on the basis of a regional consensus, whenever possible, set regional
199 transportation policies and priorities for regional transportation projects. The policies and priorities
200 shall be guided by performance-based criteria such as the ability to improve travel times, reduce delays,
201 connect regional activity centers, improve safety, improve air quality, and move the most people in the
202 most cost-effective manner.

203 The authority shall report annually on (i) the allocation and expenditure of all moneys received by
204 it; (ii) use of these moneys to reduce traffic congestion in the counties and cities included in the
205 authority; and (iii) use of these moneys to improve air quality in such counties and cities.

206 F. Any county or city that makes the resolution described in subsection A and that is included in the
207 authority may, by ordinance, levy and collect the following taxes, or any combination thereof, provided
208 that each county or city included in the authority levies the same taxes, or combination thereof (except
209 as specifically provided under §§ 58.1-605.1 and 58.1-606.1):

210 1. A retail sales and use tax pursuant to §§ 58.1-605.1 and 58.1-606.1; and

211 2. A transient occupancy tax pursuant to § 58.1-3825.1.

212 Such taxes set forth herein shall be in addition to all other taxes, fees, and other charges that may
213 be imposed by counties and cities pursuant to law.

214 § 15.2-4842. Other duties and responsibilities of regional transportation authorities.

215 In addition to other powers herein granted, each regional transportation authority shall have the
216 following duties and responsibilities:

217 1. General oversight of regional programs involving mass transit or congestion mitigation, including,
218 but not necessarily limited to, carpooling, vanpooling, and ridesharing;

219 2. Long-range regional planning, both financially constrained and unconstrained;

220 3. Recommending to state, regional, and federal agencies regional transportation priorities, including
221 public-private transportation projects, and funding allocations;

222 4. Developing, in coordination with affected counties and cities, regional priorities and policies to
223 improve air quality;

224 5. Allocating to priority regional transportation projects any funds made available to the authority
225 and, at the discretion of the authority, directly overseeing such projects;

226 6. Recommending to the Commonwealth Transportation Board priority regional transportation
227 projects for receipt of federal and state funds;

228 7. Recommending to the Commonwealth Transportation Board use and/or changes in use of tolls for
229 facilities in the area embraced by the authority;

230 8. General oversight of regional transportation issues of a multijurisdictional nature, including but
231 not limited to intelligent transportation systems, signalization, and preparation for and response to
232 emergencies;

233 9. Serving as an advocate for the transportation needs of the counties and cities included in the
234 authority;

235 10. Applying to and negotiating with the government of the United States, the Commonwealth of
236 Virginia, or any agency or instrumentality thereof for grants and any other funds available to carry out
237 the purposes of this chapter and receiving, holding, accepting, and administering from any source gifts,
238 bequests, grants, aid, or contributions of money, property, labor, or other things of value to be held,
239 used and applied to carry out the purposes of this chapter, subject, however, to any conditions upon
240 which gifts, bequests, grants, aid, or contributions are made. Unless otherwise restricted by the terms of
241 the gift, bequest, or grant, the authority may sell, exchange, or otherwise dispose of such money,
242 securities, or other property given or bequeathed to it in furtherance of its purposes;

243 11. Acting as a "responsible public entity" for the purpose of the acquisition, construction,

improvement, maintenance and/or operation of a "qualifying transportation facility" under the Public-Private Transportation Act of 1995 (§ 56-556 et seq.); and

12. Issuing bonds and other evidences of debt as may be authorized by law. The provisions of Article 5 (§ 15.2-4519 et seq.) of Chapter 45 of this title shall apply, *mutatis mutandis*, to the issuance of such bonds or other debt. The authority may use the revenues described in subsection F of § 15.2-4841 to pay debt service for such bonds and other debt.

§ 15.2-4842. Exclusions from chapter.

No county or city that is (i) embraced by the Northern Virginia Transportation Authority established under § 15.2-4830 or (ii) included in any authority created under law, other than this chapter, on or after April 1, 2006, for purposes including but not limited to controlling, operating, tolling, constructing, and acquiring transportation facilities in the Hampton Roads region, shall be eligible to (a) be a member of a regional transportation authority created pursuant to this chapter or (b) impose the taxes set forth in § 15.2-4841.

In addition, no otherwise eligible county or city shall simultaneously be included in more than one regional transportation authority created pursuant to this chapter.

§ 33.1-12. General powers and duties of Board, etc.; definitions.

The Commonwealth Transportation Board shall be vested with the following powers and shall have the following duties:

(1) Location of routes. - To locate and establish the routes to be followed by the roads comprising systems of state highways between the points designated in the establishment of such systems.

(2) Construction and maintenance contracts and activities related to passenger and freight rail and public transportation.

(a) To let all contracts to be administered by the Virginia Department of Transportation or the Department of Rail and Public Transportation for the construction, maintenance, and improvement of the roads comprising systems of state highways and for all activities related to passenger and freight rail and public transportation in excess of \$2 million. The Commonwealth Transportation Commissioner shall have authority to let all Virginia Department of Transportation-administered contracts for highway construction, maintenance, and improvements up to \$2 million in value. The Director of the Department of Rail and Public Transportation shall have the authority to let contracts for passenger and freight rail and public transportation improvements up to \$2 million in value. The Commonwealth Transportation Commissioner is authorized to enter into agreements with localities, authorities, and transportation districts to administer projects and to allow those localities, authorities, and transportation districts to let contracts for highway construction, maintenance, and improvements within their jurisdictions. The Director of the Department of Rail and Public Transportation is authorized to enter into agreements with localities, authorities, and transportation districts to administer projects and to allow those localities, authorities, and transportation districts to let contracts for passenger and freight rail and public transportation activities within their jurisdictions. The Commonwealth Transportation Commissioner and the Director of the Department of Rail and Public Transportation shall report on their respective transportation contracting activities at least quarterly to the Board.

(b) The Commonwealth Transportation Board may award contracts for the construction of transportation projects on a design-build basis. The Board may annually award five design-build contracts valued no more than \$20 million. The Board may also award design-build contracts valued more than \$20 million, provided that no more than five of these latter contracts are in force at the same time. These contracts may be awarded after a written determination is made by the Commonwealth Transportation Commissioner or the Director of the Department of Rail and Public Transportation, pursuant to objective criteria previously adopted by the Board regarding the use of design-build, that delivery of the projects must be expedited and that it is not in the public interest to comply with the design and construction contracting procedures normally followed. Such objective criteria will include requirements for prequalification of contractors and competitive bidding processes. These contracts shall be of such size and scope to encourage maximum competition and participation by agency prequalified and otherwise qualified contractors. Such determination shall be retained for public inspection in the official records of the Department of Transportation or the Department of Rail and Public Transportation, as the case may be, and shall include a description of the nature and scope of the project and the reasons for the Commissioner's or Director's determination that awarding a design-build contract will best serve the public interest. The provisions of this section shall supersede contrary provisions of subsection D of § 2.2-4303 and § 2.2-4306.

(c) For transportation construction projects valued in excess of \$100 million, the Commonwealth Transportation Board shall require that a financial plan be prepared. This plan shall include, but not be limited to, the following: (i) a complete cost estimate for all major project elements; (ii) an implementation plan with the project schedule and cost-to-complete information presented for each year; (iii) identified revenues by funding source available each year to meet project costs; and (iv) a detailed

305 cash-flow analysis for each year of the proposed project.

306 (3) Traffic regulations. - To make rules and regulations, from time to time, not in conflict with the
307 laws of the Commonwealth, for the protection of and covering traffic on and the use of systems of state
308 highways and to add to, amend or repeal the same.

309 (4) Naming highways. - To give suitable names to state highways and change the names of any
310 highways forming a part of the systems of state highways, except such roads as have been or may
311 hereafter be named by the General Assembly.

312 (5) Compliance with federal acts. - To comply fully with the provisions of the present or future
313 federal aid acts. The Board may enter into all contracts or agreements with the United States
314 government and may do all other things necessary to carry out fully the cooperation contemplated and
315 provided for by present or future acts of Congress in the area of transportation.

316 (6) Information and statistics. - To gather and tabulate information and statistics relating to
317 transportation and disseminate the same throughout the Commonwealth. In addition, the Commissioner
318 shall provide a report to the Governor, the General Assembly, the Commonwealth Transportation Board,
319 and the public concerning the current status of all highway construction projects in the Commonwealth.
320 This report shall be posted at least four times each fiscal year, but may be updated more often as
321 circumstances allow. The report shall contain, at a minimum, the following information for every project
322 in the Six-Year Improvement Program: (i) project description; (ii) total cost estimate; (iii) funds
323 expended to date; (iv) project timeline and completion date; (v) statement of whether project is ahead of,
324 on, or behind schedule; and (vi) the name of the prime contractor. Use of one or more Internet websites
325 may be used to satisfy this requirement. Project specific information posted on the Internet shall be
326 updated daily as information is available.

327 (7) Policies and operation of Departments. - To review and approve policies and transportation
328 objectives of the Department of Transportation and the Department of Rail and Public Transportation, to
329 assist in establishing such policies and objectives, to oversee the execution thereof, and to report thereon
330 to the Commonwealth Transportation Commissioner and the Director of the Department of Rail and
331 Public Transportation, respectively.

332 (8) Cooperation with other agencies and local governments.

333 (a) To cooperate with the federal government, the American Association of State Highway and
334 Transportation Officials and any other organization in the numbering, signing and marking of highways,
335 in the taking of measures for the promotion of highway safety, in research activities, in the preparation
336 of standard specifications, in the testing of highway materials and otherwise with respect to
337 transportation projects.

338 (b) To offer technical assistance and coordinate state resources to work with local governments, upon
339 their request, in developing sound transportation components for their local comprehensive plans.

340 (9) Transportation.

341 (a) To monitor and, where necessary, approve actions taken by the Department of Rail and Public
342 Transportation pursuant to Chapter 10.1 (§ 33.1-391.1 et seq.) of this title in order to ensure the efficient
343 and economical development of public transportation, the enhancement of rail transportation, and the
344 coordination of such rail and public transportation plans with highway programs.

345 (b) To coordinate the planning for financing of transportation needs, including needs for highways,
346 railways, seaports, airports, and public transportation and to set aside funds as provided in
347 § 33.1-23.03:1. To allocate funds for these needs pursuant to §§ 33.1-23.1, § 33.1-23.03:2, and 58.1-638,
348 the Board shall adopt a Six-Year Improvement Program of anticipated projects and programs by July 1
349 of each year. This program shall be based on the most recent official Transportation Trust Fund revenue
350 forecast and shall be consistent with a debt management policy adopted by the Board in consultation
351 with the Debt Capacity Advisory Committee and the Department of the Treasury.

352 (c) To recommend to the General Assembly for their consideration at the next session of the General
353 Assembly, objective criteria to be used by the Board in selecting those transportation projects to be
354 advanced from the feasibility to the construction stage. If such criteria are enacted into law, such
355 objectives shall apply to the interstate, primary, and urban systems of highways.

356 (d) To enter into contracts with local districts, commissions, agencies, or other entities created for
357 transportation purposes.

358 (10) Contracts with other states. - To enter into all contracts with other states necessary for the
359 proper coordination of the location, construction, maintenance, improvement and operation of
360 transportation systems, including the systems of state highways with the highways of such other states
361 and, where necessary, to seek the approval of such contracts by the Congress of the United States.

362 (11) Use of funds. - To administer, distribute, and allocate funds in the Transportation Trust Fund as
363 provided by law. The Commonwealth Transportation Board shall ensure that the total funds allocated to
364 any highway construction project are equal to total expenditures within 12 months following completion
365 of the project. However this requirement shall not apply to debt service apportionments pursuant to
366 § 33.1-23.3 or 33.1-23.4.

(12) Financial and investment advisors. - With the advice of the Secretary of Finance and the State Treasurer, to engage a financial advisor and investment advisor who may be anyone within or without the government of the Commonwealth, to assist in planning and making decisions concerning the investment of funds and the use of bonds for transportation purposes. The work of these advisors shall be coordinated with the Secretary of Finance and the State Treasurer.

(13) The powers of the Virginia Aviation Board set out in Chapter 1 (§ 5.1-1 et seq.) of Title 5.1 and the Virginia Port Authority set out in Chapter 10 (§ 62.1-128 et seq.) of Title 62.1 are in no way diminished by the provisions of this title.

(14) To enter into payment agreements with the Treasury Board related to payments on bonds issued by the Commonwealth Transportation Board.

(15) Outdoor theaters. - By regulation:

(a) To prevent the erection of moving picture screens of outdoor theaters in such a manner as to be ordinarily visible from any highway;

(b) To require that a sufficient space is left between any highway and the entrance to any outdoor theater to prevent congestion on the highway; and

(c) To require that outdoor theater entrances and exits are adequately lighted and marked.

The term "public transportation" or "mass transit" as used in this title means passenger transportation by rubber-tired, rail, or other surface conveyance which provides shared ride services open to the general public on a regular and continuing basis. The term does not include school buses; charter or sight-seeing service; vehicular ferry service which serves as a link in the highway network; or human service agency or other client-restricted transportation.

§ 33.1-23.03:1. Transportation Trust Fund.

There is hereby created in the Department of the Treasury a special nonreverting fund to be known as the Transportation Trust Fund, consisting of:

1. Funds remaining for highway construction purposes, among the several highway systems pursuant to § 33.1-23.1.

2. [Repealed.]

3. The additional revenues generated by enactments of Chapters 11, 12 and 15 of the Acts of Assembly, 1986 Special Session, and designated for this fund.

4. Tolls and other revenues derived from the projects financed or refinanced pursuant to this title which are payable into the state treasury and tolls and other revenues derived from other transportation projects, which may include upon the request of the applicable appointed governing body, as soon as their obligations have been satisfied, such tolls and revenue derived for transportation projects pursuant to § 33.1-253 (Chesapeake Bay Bridge and Tunnel District) and § 33.1-320 (Richmond Metropolitan Authority) or if the appointed governing body requests refunding or advanced refunding by the Board and such refunding or advanced refunding is approved by the General Assembly. Such funds shall be held in separate subaccounts of the Transportation Trust Fund to the extent required by law or the Board.

5. Tolls and other revenues derived from the Richmond-Petersburg Turnpike, provided that such funds shall be held in a separate subaccount of the Transportation Trust Fund and allocated as set forth in Chapter 574 of the Acts of Assembly of 1983 until expiration of that Act.

6. Such other funds as may be appropriated by the General Assembly from time to time, and designated for this fund.

7. All interest, dividends and appreciation which may accrue to the Transportation Trust Fund and the Highway Maintenance and Construction Fund, except that interest on funds becoming part of the Transportation Trust Fund under subdivision 1 and the Highway Maintenance and Construction Fund shall not become part of the Transportation Trust Fund until July 1, 1988.

8. All amounts required by contract to be paid over to the Transportation Trust Fund.

9. *The additional revenues generated by enactments of a Session of the General Assembly held in 2006, and designated for this fund, pursuant to §§ 46.2-206.1, 46.2-702.1, 46.2-1135, and 58.1-2289, clause (vi) of subsection A of § 58.1-2425, and § 58.1-2531.*

§ 33.1-23.03:2. Commonwealth Port Fund, Commonwealth Airport Fund and Commonwealth Mass Transit Fund.

A. Of the funds becoming part of the Transportation Trust Fund pursuant to subdivision 3 of § 33.1-23.03:1, an aggregate of 4.2 percent shall be set aside as the Commonwealth Port Fund; an aggregate of 2.4 percent shall be set aside as the Commonwealth Airport Fund; and an aggregate of 14.5 percent in fiscal year 1998-1999 and 14.7 percent in fiscal year 1999-2000 and thereafter shall be set aside as the Commonwealth Mass Transit Fund. The remaining 78.9 percent of the funds deposited into or held in the Transportation Trust Fund in fiscal year 1998-1999, and 78.7 percent of the funds deposited into or held in the Transportation Trust Fund in fiscal year 1999-2000 and thereafter, pursuant to subdivision 3 of § 33.1-23.03:1, together with funds deposited pursuant to subdivisions 1 and 6 of

§ 33.1-23.03:1, shall be expended for capital improvements including construction, reconstruction, maintenance, and improvements of highways according to the provisions of § 33.1-23.1 B or to secure bonds issued for such purposes, as provided by the Board and the General Assembly.

B. Revenues set forth in subdivision 9 of § 33.1-23.03:1 shall be paid in the manner hereinafter provided in this section.

1. From the first \$50 million of such revenues in each fiscal year, \$45 million shall be deposited into the Rail Enhancement Fund established under § 33.1-221.1:1.1 and \$5 million shall be deposited into the Shortline Railway Preservation and Development Fund established under § 33.1-221.1:1.2.

2. After the deposits in subdivision 1 have been made, of the remaining revenues set forth in subdivision 9 of § 33.1-23.03:1:

a. 14.7% shall be set aside for capital purposes on the basis provided in subdivision A 4 f of § 58.1-638 and deposited in the Commonwealth Mass Transit Fund. Any funds deposited into the Commonwealth Mass Transit Fund but not required to achieve the purpose set forth in subdivision A 4 f of § 58.1-638 shall be allocated in accordance with subdivision A 4 e of § 58.1-638, and

b. 85.3% shall be deposited into the Highway Construction Fund, and distributed in accordance with subdivisions B 1, B 2, and B 3 of § 33.1-23.1.

The Commissioner of the Department of Motor Vehicles shall make such written certifications as are necessary for the Comptroller to make the deposits under this subsection as soon as practicable.

§ 33.1-23.03:8. Priority Transportation Fund established.

A. There is hereby created in the state treasury a special nonreverting fund to be known as the Priority Transportation Fund, hereafter referred to as "the Fund." The Fund shall be established on the books of the Comptroller. Interest earned on moneys in the Fund shall remain in the Fund and be credited to it. All funds as may be designated in the appropriation act for deposit to the Fund shall be paid into the state treasury and credited to the Fund. Such funds shall include:

1. A portion of the moneys actually collected, including penalty and interest, attributable to any increase in revenues from the taxes imposed under Chapter 22 (§ 58.1-2200 et seq.) of Title 58.1, with such increase being calculated as the difference between such tax revenues collected in the manner prescribed under Chapter 22 less such tax revenues that would have been collected using the prescribed manner in effect before the effective date of Chapter 22. The portion to be deposited to the Fund shall be the moneys actually collected from such increase in revenues (*but not including additional revenues described in subsection F of § 58.1-2289*) and allocated for highway and mass transit improvement projects as set forth in *subsection A of § 33.1-23.03:2*, but not including any amounts that are allocated to the Commonwealth Port Fund and the Commonwealth Airport Fund under such section. There shall also be deposited into the Fund all additional federal revenues attributable to Chapter 22 (§ 58.1-2200 et seq.) of Title 58.1; and

2. Beginning with the fiscal year ending June 30, 2000, and for fiscal years thereafter, all revenues that exceed the official forecast, pursuant to § 2.2-1503, for (i) the Highway Maintenance and Operating Fund and (ii) the allocation to highway and mass transit improvement projects as set forth in *subsection A of § 33.1-23.03:2*, but not including any amounts that are allocated to the Commonwealth Port Fund and the Commonwealth Airport Fund under such ~~section~~*subsection*; and

3. Any other such funds as may be transferred, allocated, or appropriated.

The Fund shall be considered a part of the Transportation Trust Fund. Any moneys remaining in the Fund, including interest thereon, at the end of each fiscal year shall not revert to the general fund but shall remain in the Fund. Moneys in the Fund shall be used solely for the purposes enumerated in subsection B of this section. Expenditures and disbursements from the Fund shall be made by the State Treasurer on warrants issued by the Comptroller.

B. The Commonwealth Transportation Board shall use the Fund to facilitate the financing of priority transportation projects throughout the Commonwealth. The Board may use the Fund either (i) by expending amounts therein on such projects directly, (ii) by payment to any authority, locality, commission or other entity for the purpose of paying the costs thereof, or (iii) by using such amounts to support, secure, or leverage financing for such projects. No expenditures from or other use of amounts in the Fund shall be considered in allocating highway maintenance and construction funds under § 33.1-23.1 or apportioning Transportation Trust Fund funds under *subsection B of § 33.1-23.03:2 or § 58.1-638*, but shall be in addition thereto. The Board shall use the Fund to facilitate the financing of priority transportation projects as designated by the General Assembly; provided, however, that, at the discretion of the Commonwealth Transportation Board, funds allocated to projects within a transportation district may be allocated among projects within the same transportation district as needed to meet construction cash-flow needs.

§ 33.1-23.05. *Fee on privilege of operating a terminal.*

As used in this section, unless the context requires a different meaning:

"Blended fuel" means the same as that term is defined in § 58.1-2201.

"Commissioner" means the same as that term is defined in § 58.1-2201.

"Diesel fuel" means the same as that term is defined in § 58.1-2201.

"Gasoline" means the same as that term is defined in § 58.1-2201.

"Terminal" means the same as that term is defined in § 58.1-2201.

A. In addition to all other taxes, fees, and other charges imposed by law, there is hereby imposed for the privilege of operating a terminal located in the Commonwealth a fee on every person or entity operating any such terminal. Such fee shall equal \$0.06 on each gallon of blended fuel, diesel fuel, or gasoline that is distributed or otherwise removed from a terminal located in the Commonwealth.

B. Every person or entity operating any terminal located in the Commonwealth shall file, on a monthly basis, with the Commissioner a return showing the number of gallons of blended fuel, diesel fuel, or gasoline distributed or otherwise removed each month from each such terminal that is operated by the person or entity and any other information required by the Commissioner. The return for each month shall be filed with the Commissioner in accordance with the filing provisions of § 58.1-2230.

C. The fee under this section shall be computed and paid, on a monthly basis and at a rate of \$0.06 on each gallon, for the number of gallons of blended fuel, diesel fuel, or gasoline that are distributed or otherwise removed during the respective month from each terminal located in the Commonwealth. The fee for each month shall be imposed upon the person or entity operating the terminal and shall be remitted to the Commissioner by such person or entity at the same time that the return described under subsection B is filed and in accordance with the payment provisions of § 58.1-2230.

Whenever such person or entity has become liable to another state for a similar privilege or license fee or tax relating to the operation of a terminal and that is based upon gallons of blended fuel, diesel fuel, or gasoline, for which gallons of fuel such person or entity also paid the fee under this section, such person or entity may take as a credit against the fee due under this section the amount of such fee or tax payable by such person or entity to such other state (upon proof of payment of the same) for such gallons of blended fuel, diesel fuel, or gasoline for which such person or entity also paid the fee under this section. For each such gallon, the credit shall be computed based upon the lesser of (i) \$0.06 per gallon or (ii) such fee or tax per gallon imposed by such other state.

D. Except as provided in subsection C, no discount, deduction, or refund shall be allowed on the payment or remittance of the fee imposed under this section.

E. The fee imposed under this section on persons or entities operating a terminal shall be administered, enforced, and collected in the same manner as set forth in Articles 7 (§ 58.1-2263 et seq.) and 8 (§ 58.1-2280 et seq.) of Title 58.1 for the administration, enforcement, and collection of taxes on fuels.

F. All revenues from the fee imposed under this section shall be deposited by the Comptroller into the Transportation Trust Fund established under § 33.1-23.03:1 and allocated pursuant to subsection B of § 33.1-23.03:2.

§ 33.1-221.1:1.1. Rail Enhancement Fund.

A. The General Assembly declares it to be in the public interest that railway preservation and development of railway transportation facilities are an important element of a balanced transportation system of the Commonwealth for freight and passengers and further declares it to be in the public interest that the retention, maintenance, improvement and development of the railways are essential to the Commonwealth's continued economic growth, vitality, and competitiveness in national and world markets, and there is hereby created in the state treasury a special nonreverting fund to be known as the Rail Enhancement Fund which shall be considered a special fund within the Transportation Trust Fund, hereafter referred to as "the Fund."

B. The Fund shall be established on the books of the Comptroller, and shall consist of dedications pursuant to subsection B of § 33.1-23.03:2, § 58.1-2425, and such funds from other sources as may be set forth in the appropriation act and shall be paid into the state treasury and credited to the Fund. Interest earned on moneys in the Fund shall remain in the Fund and be credited to it. Any moneys remaining in the Fund, including interest thereon, at the end of each fiscal year shall not revert to the general fund but shall remain in the Fund. Moneys in the Fund shall be used solely as provided in this section. Expenditures and disbursements from the Fund shall be made by the State Treasurer on warrants issued by the Comptroller upon written request signed by the Director of the Virginia Department of Rail and Public Transportation or the Director's designee.

C. The Director of the Department of Rail and Public Transportation shall administer and expend or commit, subject to the approval of the Commonwealth Transportation Board, the Fund for acquiring, leasing, and/or improving railways or railroad equipment, rolling stock, rights-of-way or facilities, or assisting other appropriate entities to acquire, lease, or improve railways or railroad equipment, rolling stock, rights-of-way or facilities, for freight and/or passenger rail transportation purposes whenever the Board shall have determined that such acquisition, lease, and/or improvement is for the common good of a region of the Commonwealth or the Commonwealth as a whole. Prior to recommending an allocation of the Fund to the Commonwealth Transportation Board, the Director of the Department of Rail and

Public Transportation shall consult with and obtain the advice and recommendations of the Rail Advisory Board established pursuant to § 33.1-391.3:1.

D. Projects undertaken pursuant to this section shall be limited to those the Commonwealth Transportation Board shall have determined will result in public benefits to the Commonwealth or to a region of the Commonwealth that are equal to or greater than the investment of funds under this section. Such projects shall include a minimum of 30 percent cash or in-kind matching contribution from a private source, which may include a railroad, a regional authority, or a local government source, or a combination of such sources.

§ 33.1-221.1:1.2. *Shortline Railway Preservation and Development Fund.*

A. *The General Assembly declares it to be in the public interest that shortline railway preservation and development of railway transportation support facilities are important elements of a balanced transportation system of the Commonwealth for freight and passengers, and further declares it to be in the public interest that the retention, maintenance, and improvement of the shortline railway and development of railway transportation support facilities are essential to the Commonwealth's continued economic growth, vitality, and competitiveness in national world markets, and there is hereby created in the state treasury a special nonreverting fund to be known as the Shortline Railway Preservation and Development Fund, hereinafter in this section referred to as "the Fund." A "shortline railway," for the purposes of this section, shall mean any Class II or Class III railroad as defined by the United States Surface Transportation Board. "Railway transportation support facilities," for the purposes of this section, shall mean facilities required for the loading, transfer, or additional track capacity to facilitate the shipment of goods by rail other than as provided for in § 33.1-221.1:1 or 33.1-221.1:1.1.*

B. *The Fund shall be established on the books of the Comptroller. Any moneys deposited into the Fund pursuant to subsection B of § 33.1-23.03:2 and any other public or private moneys designated for the Fund shall be paid into the state treasury and credited to the Fund. Interest earned on moneys in the Fund shall remain in the Fund and be credited to it. Any moneys remaining in the Fund, including interest thereon, at the end of each fiscal year shall not revert to the general fund but shall remain in the Fund. Moneys in the Fund shall be used solely as provided in this section. Expenditures and disbursements from the Fund shall be made by the State Treasurer on warrants issued by the Comptroller upon written request signed by the Director of the Virginia Department of Rail and Public Transportation or the Director's designee.*

C. *The Director of the Department of Rail and Public Transportation shall administer and expend or commit, subject to the recommendations of the Rail Advisory Committee and the approval of the Commonwealth Transportation Board, the Fund for acquiring, leasing, and/or improving shortline railways and the development of railway transportation support facilities or assisting other appropriate entities to acquire, lease, or improve shortline railways and the development of railway transportation purposes whenever the Board shall have determined that such acquisition, lease, and/or improvement is for the common good of a region of the Commonwealth or the Commonwealth as a whole. The Director of the Department of Rail and Public Transportation may consult with other agencies or their designated representatives concerning projects to be undertaken under this section.*

D. *Tracks and facilities constructed, and property and equipment purchased, with funds under this section shall be the property of the Commonwealth for their useful life of the project, as determined by the Director of the Department of Rail and Public Transportation, and shall be made available for use by all common carriers using the railway system to which they connect under the trackage rights agreements between the parties. Projects undertaken pursuant to this section shall be limited to those in a region of the Commonwealth or the Commonwealth as a whole. Such projects shall include a minimum of 30% cash or in-kind matching contribution from a private source, which may include a railroad, a regional authority, private industry, or a local government source, or a combination of such sources. No single project shall be allocated more than 50% of total available funds.*

§ 46.2-206.1. *Imposition of certain additional fees on certain drivers; disposition of revenue.*

A. *The purpose of the civil remedial fees imposed in this section is to generate revenue from drivers whose proven dangerous driving behavior places significant financial burdens upon the Commonwealth. The civil remedial fees established by this section shall be in addition to any other fees, costs, or penalties imposed pursuant to the Code of Virginia.*

B. *The civil remedial fees established by this section shall be assessed on any person operating a motor vehicle on the highways of Virginia, including a person to whom a Virginia driver's license, commercial driver's license, or learner's permit has been issued pursuant to this title; a person operating a motor vehicle without a license or whose license has been revoked or suspended; and a person operating a motor vehicle with a license issued by a jurisdiction outside Virginia. For the purposes of this section, a finding of guilty in the case of a juvenile and a conviction under substantially similar laws of any other state or of the United States shall be a conviction.*

C. *The court shall assess a person with a \$200 fee upon each conviction of § 18.2-102 when a violation of this section would be a misdemeanor, § 18.2-323.1, 46.2-300, 46.2-328, 46.2-329, 46.2-335,*

46.2-341.7, 46.2-341.10, 46.2-346, 46.2-349, 46.2-371, 46.2-687, 46.2-703, 46.2-704, 46.2-707, 46.2-722, or 46.2-832, § 46.2-894 when a violation of this section would be a misdemeanor, §§ 46.2-895 through 46.2-897, § 46.2-902.1, 46.2-909, 46.2-921.1, 46.2-1091, 46.2-1104, 46.2-1137, 46.2-1139, 46.2-1163, 46.2-1172, or 46.2-1173, §§ 46.2-1248 through 46.2-1250, § 46.2-1550, 46.2-1556, 46.2-1561, 46.2-1564, 46.2-1565, 46.2-2011.20, 46.2-2099.1, or 46.2-2129.

D. Any person whose driver's record with the Department shows a balance of eight or more driver demerit points on November 15 shall be assessed a fee as set forth below. The Commissioner shall assess such fees annually, beginning on November 15, 2006. The Department shall notify each person assessed a fee under this subsection by mailing a notice thereof by first-class mail addressed to such person's most recent address as shown in the Department's records, and such mailing shall constitute notice to the person of the assessment of the fee. These fees shall be in addition to the fees set forth in subsection C:

1. For a person whose driver's record shows a balance of eight driver demerit points, a fee of \$400 shall be assessed.

2. For a person whose driver's record shows a balance of nine driver demerit points, a fee of \$475 shall be assessed.

3. For a person whose driver's record shows a balance of 10 driver demerit points, a fee of \$550 shall be assessed.

4. For a person whose driver's record shows a balance of 11 driver demerit points, a fee of \$625 shall be assessed.

5. For a person whose driver's record shows a balance of 12 or more driver demerit points, a fee of \$700 shall be assessed.

E. The Department may, by regulation, provide for payment options by which persons assessed fees under this section may pay such fees in installments.

F. If any assessment made under this section remains unpaid 60 days following the date on which the notice of assessment was mailed and no arrangements have been made with the Department for payment of such assessment in installments as authorized herein, the Department shall, pursuant to Article 1 (§ 46.2-300 et seq.) of Chapter 3 of this title, suspend the driver's license of the person against whom the assessment was imposed and the Commissioner may institute civil proceedings in any court of competent jurisdiction to recover any such fees. Jurisdiction for assessments under this section shall be in the jurisdiction where the person resides as indicated in the records of the Department. The Commissioner shall be entitled to collect all costs of collection, including but not limited to attorney fees.

G. In the event that a person disputes a conviction on his driver record based upon identity, if the person presents the Department a certified copy of a petition to a court of competent jurisdiction seeking to vacate an order of such conviction, the Department shall suspend the imposition of the assessment. Such suspension shall be valid for one year from the date of commencement or until 30 days after an entry of a final order on such petition, whichever first occurs.

H. The clerk of the court shall return revenues collected pursuant to subsection C to the state treasury for deposit by the Comptroller into the Transportation Trust Fund established under § 33.1-23.03:1, and the Comptroller shall deposit revenues generated under subsection D into said Fund. Revenues deposited into the Transportation Trust Fund pursuant to this section shall be allocated pursuant to subsection B of § 33.1-23.03:2. For the revenues generated pursuant to subsection D, the Commissioner of the Department of Motor Vehicles shall make such written certifications as are necessary for the Comptroller to make the required deposits into the Transportation Trust Fund as soon as practicable.

§ 46.2-694. Fees for vehicles designed and used for transportation of passengers; weights used for computing fees; burden of proof.

A. The annual registration fees for motor vehicles, trailers, and semitrailers designed and used for the transportation of passengers on the highways in the Commonwealth are:

1. ~~Twenty-three~~ Thirty-three dollars for each private passenger car or motor home if the passenger car or motor home weighs 4,000 pounds or less, provided that it is not used for the transportation of passengers for compensation and is not kept or used for rent or for hire, or is not operated under a lease without a chauffeur.

2. ~~Twenty-eight~~ Thirty-eight dollars for each passenger car or motor home which weighs more than 4,000 pounds, provided that it is not used for the transportation of passengers for compensation and is not kept or used for rent or for hire, or is not operated under a lease without a chauffeur.

3. Thirty cents per 100 pounds or major fraction thereof for a private motor vehicle other than a motorcycle with a normal seating capacity of more than 10 adults including the driver if the private motor vehicle is not used for the transportation of passengers for compensation and is not kept or used for rent or for hire or is not operated under a lease without a chauffeur. In no case shall the fee be less

674 than ~~\$23~~ \$33 if the vehicle weighs 4,000 pounds or less or ~~\$28~~ \$38 if the vehicle weighs more than
675 4,000 pounds.

676 4. Thirty cents per 100 pounds or major fraction thereof for a school bus. In no case shall the fee be
677 less than ~~\$23~~ \$33 if the vehicle weighs 4,000 pounds or less or ~~\$28~~ \$38 if the vehicle weighs more than
678 4,000 pounds.

679 5. ~~Twenty-three~~ *Thirty-three* dollars for each trailer or semitrailer designed for use as living quarters
680 for human beings.

681 6. ~~Thirteen~~ *Twenty-three* dollars plus \$ 0.30 per 100 pounds or major fraction thereof for each motor
682 vehicle, trailer, or semitrailer used as a common carrier of passengers, operating either intrastate or
683 interstate. Interstate common carriers of interstate passengers may elect to be licensed and pay the fees
684 prescribed in subdivision 7 of this subsection on submission to the Commissioner of a declaration of
685 operations and equipment as he may prescribe. An additional \$5 shall be charged if the motor vehicle
686 weighs more than 4,000 pounds.

687 7. ~~Thirteen~~ *Twenty-three* dollars plus \$ 0.70 per 100 pounds or major fraction thereof for each motor
688 vehicle, trailer, or semitrailer used as a common carrier of interstate passengers if election is made to be
689 licensed under this subsection. An additional \$5 shall be charged if the motor vehicle weighs more than
690 4,000 pounds. In lieu of the foregoing fee of \$ 0.70 per 100 pounds, a motor carrier of passengers,
691 operating two or more vehicles both within and outside the Commonwealth and registered for insurance
692 purposes with the Surface Transportation Board of the United States Department of Transportation,
693 Federal Highway Administration, may apply to the Commissioner for prorated registration. Upon the
694 filing of such application, in such form as the Commissioner may prescribe, the Commissioner shall
695 apportion the registration fees provided in this subsection so that the total registration fees to be paid for
696 such vehicles of such carrier shall be that proportion of the total fees, if there were no apportionment,
697 that the total number of miles traveled by such vehicles of such carrier within the Commonwealth bears
698 to the total number of miles traveled by such vehicles within and outside the Commonwealth. Such total
699 mileage in each instance is the estimated total mileage to be traveled by such vehicles during the license
700 year for which such fees are paid, subject to the adjustment in accordance with an audit to be made by
701 representatives of the Commissioner at the end of such license year, the expense of such audit to be
702 borne by the carrier being audited. Each vehicle passing into or through Virginia shall be registered and
703 licensed in Virginia and the annual registration fee to be paid for each such vehicle shall not be less
704 than ~~\$33~~ \$43. For the purpose of determining such apportioned registration fees, only those motor
705 vehicles, trailers, or semitrailers operated both within and outside the Commonwealth shall be subject to
706 inclusion in determining the apportionment provided for herein.

707 8. ~~Thirteen~~ *Twenty-three* dollars plus \$ 0.80 per 100 pounds or major fraction thereof for each motor
708 vehicle, trailer or semitrailer kept or used for rent or for hire or operated under a lease without a
709 chauffeur for the transportation of passengers. An additional fee of \$5 shall be charged if the vehicle
710 weighs more than 4,000 pounds. This subsection does not apply to vehicles used as common carriers.

711 9. ~~Twenty-three~~ *Thirty-three* dollars for a taxicab or other vehicle which is kept for rent or hire
712 operated with a chauffeur for the transportation of passengers, and which operates or should operate
713 under permits issued by the Department as required by law. An additional fee of \$5 shall be charged if
714 the vehicle weighs more than 4,000 pounds. This subsection does not apply to vehicles used as common
715 carriers.

716 10. ~~Eighteen~~ *Twenty-eight* dollars for a motorcycle, with or without a sidecar. To this fee shall be
717 added a surcharge of \$3 which shall be distributed as provided in § 46.2-1191.

718 11. ~~Twenty-three~~ *Thirty-three* dollars for a bus used exclusively for transportation to and from church
719 school, for the purpose of religious instruction, or church, for the purpose of divine worship. If the
720 empty weight of the vehicle exceeds 4,000 pounds, the fee shall be ~~\$28~~ \$38.

721 12. ~~Thirteen~~ *Twenty-three* dollars plus \$ 0.70 per 100 pounds or major fraction thereof for other
722 passenger-carrying vehicles.

723 13. An additional fee of \$4 per year shall be charged and collected at the time of registration of each
724 pickup or panel truck and each motor vehicle under subdivisions 1 through 12 of this subsection. All
725 funds collected pursuant to this subdivision shall be paid into the state treasury and shall be set aside as
726 a special fund to be used only for emergency medical service purposes. The moneys in the special fund
727 shall be distributed as follows:

728 a. Two percent shall be distributed to the State Department of Health to provide funding to the
729 Virginia Association of Volunteer Rescue Squads to be used solely for the purpose of conducting
730 volunteer recruitment, retention and training activities;

731 b. Thirty percent shall be distributed to the State Department of Health to support (i) emergency
732 medical services training programs (excluding advanced life support classes); (ii) advanced life support
733 training; (iii) recruitment and retention programs (all funds for such support shall be used to recruit and
734 retain volunteer emergency medical services personnel only, including public awareness campaigns,
735 technical assistance programs, and similar activities); (iv) emergency medical services system

development, initiatives, and priorities based on needs identified by the State Emergency Medical Services Advisory Board; (v) local, regional, and statewide performance contracts for emergency medical services to meet the objectives stipulated in § 32.1-111.3; (vi) technology and radio communication enhancements; and (vii) improved emergency preparedness and response. Any funds set aside for distribution under this provision and remaining undistributed at the end of any fiscal year shall revert to the Rescue Squad Assistance Fund;

c. Thirty-two percent shall be distributed to the Rescue Squad Assistance Fund;

d. Ten percent shall be available to the State Department of Health's Office of Emergency Medical Services for use in emergency medical services; and

e. Twenty-six percent shall be returned by the Comptroller to the locality wherein such vehicle is registered, to provide funding for training of volunteer or salaried emergency medical service personnel of licensed, nonprofit emergency medical services agencies and for the purchase of necessary equipment and supplies for use in such locality for licensed, nonprofit emergency medical and rescue services.

The Comptroller shall clearly designate on the warrant, check, or other means of transmitting these funds that such moneys are only to be used for purposes set forth in this subdivision. Such funds shall be in addition to any local appropriations and local governing bodies shall not use these funds to supplant local funds. Each local governing body shall report annually to the Board of Health on the use of the funds returned to it pursuant to this section. In any case in which the local governing body grants the funds to a regional emergency medical services council to be distributed to the licensed, nonprofit emergency medical and rescue services, the local governing body shall remain responsible for the proper use of the funds. If, at the end of any fiscal year, a report on the use of the funds returned to the locality pursuant to this section for that year has not been received from a local governing body, any funds due to that local governing body for the next fiscal year shall be retained until such time as the report has been submitted to the Board.

B. All motor vehicles, trailers, and semitrailers registered as provided in subsection B of § 46.2-646 shall pay a registration fee equal to one-twelfth of all fees required by subsection A of this section or § 46.2-697 for such motor vehicle, trailer, or semitrailer, computed to the nearest cent, multiplied by the number of months in the registration period for such motor vehicles, trailers, and semitrailers.

C. The manufacturer's shipping weight or scale weight shall be used for computing all fees required by this section to be based upon the weight of the vehicle.

D. The applicant for registration bears the burden of proof that the vehicle for which registration is sought is entitled by weight, design, and use to be registered at the fee tendered by the applicant to the Commissioner or to his authorized agent.

§ 46.2-694.1. Fees for trailers and semitrailers not designed and used for transportation of passengers.

Unless otherwise specified in this title, the registration fees for trailers and semitrailers not designed and used for the transportation of passengers on the highways in the Commonwealth shall be as follows:

Registered Gross Weight	1-Year Fee	2-Year Fee	Permanent Fee
0-1,500 lbs	\$8.00 \$18	\$16.00 \$26	\$50.00 \$60
1,501-4,000 lbs	\$18.50 \$28.50	\$37.00 \$47	\$50.00 \$60
4,001 lbs & above	\$23.50 \$33.50	\$47.00 \$57	\$50.00 \$60

From the foregoing registration fees, the following amounts, regardless of weight category, shall be paid by the Department into the state treasury and set aside for the payment of the administrative costs of the safety inspection program provided for in Article 21 (§ 46.2-1157 et seq.) of Chapter 10 of this title: (i) from each one-year registration fee, one dollar and fifty cents; (ii) from each two-year registration fee, three dollars; and (iii) from each permanent registration fee, four dollars.

§ 46.2-697. Fees for vehicles not designed or used for transportation of passengers.

A. Except as otherwise provided in this section, the fee for registration of all motor vehicles not designed and used for the transportation of passengers shall be ~~thirteen dollars~~ \$23 plus an amount determined by the gross weight of the vehicle or combination of vehicles of which it is a part, when loaded to the maximum capacity for which it is registered and licensed, according to the schedule of fees set forth in this section. For each 1,000 pounds of gross weight, or major fraction thereof, for which any such vehicle is registered, there shall be paid to the Commissioner the fee indicated in the following schedule immediately opposite the weight group and under the classification established by the provisions of subsection B of § 46.2-711 into which such vehicle, or any combination of vehicles of which it is a part, falls when loaded to the maximum capacity for which it is registered and licensed. The fee for a pickup or panel truck shall be ~~twenty-three dollars~~ \$33 if its gross weight is 4,000 pounds or less, and ~~twenty-eight dollars~~ \$38 if its gross weight is 4,001 pounds through 6,500 pounds. The fee shall be ~~twenty-nine dollars~~ \$39 for any motor vehicle with a gross weight of 6,501 pounds through 10,000 pounds.

Fee Per Thousand Pounds of Gross Weight	Private	For Rent or
Gross Weight		

797	Groups (pounds)	Carriers	For Hire Carriers
798	-----	-----	-----
799	-----		
800	10,001 - 11,000	\$2.60 3.17	\$4.75 5.80
801	11,001 - 12,000	2.80 3.42	4.90 5.98
802	12,001 - 13,000	3.00 3.66	5.15 6.28
803	13,001 - 14,000	3.20 3.90	5.40 6.59
804	14,001 - 15,000	3.40 4.15	5.65 6.89
805	15,001 - 16,000	3.60 4.39	5.90 7.20
806	16,001 - 17,000	4.00 4.88	6.15 7.50
807	17,001 - 18,000	4.40 5.37	6.40 7.81
808	18,001 - 19,000	4.80 5.86	7.50 9.15
809	19,001 - 20,000	5.20 6.34	7.70 9.39
810	20,001 - 21,000	5.60 6.83	7.90 9.64
811	21,001 - 22,000	6.00 7.32	8.10 9.88
812	22,001 - 23,000	6.40 7.81	8.30 10.13
813	23,001 - 24,000	6.80 8.30	8.50 10.37
814	24,001 - 25,000	6.90 8.42	8.70 10.61
815	25,001 - 26,000	6.95 8.48	8.90 10.86
816	26,001 - 27,000	8.25 10.07	10.35 12.63
817	27,001 - 28,000	8.30 10.13	10.55 12.87
818	28,001 - 29,000	8.35 10.18	10.75 13.12
819	29,001 - 40,000	8.45 10.31	10.95 13.36
820	40,001 - 45,000	8.55 10.43	11.15 13.60
821	45,001 - 50,000	8.75 10.68	11.25 13.73
822	50,001 - 55,000	9.25 11.29	13.25 16.17
823	55,001 - 76,000	11.25 13.73	15.25 18.61
824	76,001 - 80,000	13.25 16.17	16.25 19.83

825 For all such motor vehicles exceeding a gross weight of 6,500 pounds, an additional fee of five
 826 dollars shall be imposed.

827 B. In lieu of registering any motor vehicle referred to in this section for an entire licensing year, the
 828 owner may elect to register the vehicle only for one or more quarters of a licensing year, and in such
 829 case, the fee shall be twenty-five percent of the annual fee plus five dollars for each quarter that the
 830 vehicle is registered.

831 C. When an owner elects to register and license a motor vehicle under subsection B of this section,
 832 the provisions of §§ 46.2-646 and 46.2-688 shall not apply.

833 D. Notwithstanding any other provision of law, no vehicle designed, equipped, and used to tow
 834 disabled or inoperable motor vehicles shall be required to register in accordance with any gross weight
 835 other than the gross weight of the towing vehicle itself, exclusive of any vehicle being towed.

836 E. All registrations and licenses issued for less than a full year shall expire on the date shown on the
 837 license and registration.

838 § 46.2-698. Fees for farm vehicles.

839 A. The fees for registration of farm motor vehicles having gross weights of 7,500 pounds or more,
 840 when such vehicles are used exclusively for farm use as defined in this section, shall be one-half of the
 841 fee per 1,000 pounds of gross weight for private carriers as calculated under the provisions of
 842 § 46.2-697 and one-half of the fee for overload permits under § 46.2-1128, but the annual registration
 843 fee to be paid for each farm vehicle shall not be less than ~~\$15~~ \$25.

844 B. A farm motor vehicle is used exclusively for farm use:

845 1. When owned by a person who is engaged either as an owner, renter, or operator of a farm of a
 846 size reasonably requiring the use of such vehicle or vehicles and when such vehicle is:

847 a. Used in the transportation of agricultural products of the farm he is working to market, or to other
 848 points for sale or processing, or when used to transport materials, tools, equipment, or supplies which
 849 are to be used or consumed on the farm he is working, or when used for any other transportation
 850 incidental to the regular operation of such farm;

851 b. Used in transporting forest products, including forest materials originating on a farm or incident to
 852 the regular operation of a farm, to the farm he is working or transporting for any purpose forest
 853 products which originate on the farm he is working; or

854 c. Used in the transportation of farm produce, supplies, equipment, or materials to a farm not worked
 855 by him, pursuant to a mutual cooperative agreement.

2. When the nonfarm use of such motor vehicle is limited to the personal use of the owner and his immediate family in attending church or school, securing medical treatment or supplies, or securing other household or family necessities.

C. As used in this section, the term "farm" means one or more areas of land used for the production, cultivation, growing, or harvesting of agricultural products, but does not include a tree farm that is not also a nursery or Christmas tree farm, unless it is part of what otherwise is a farm. As used in this section, the term "agricultural products" means any nursery plants; Christmas trees; horticultural, viticultural, and other cultivated plants and crops; aquaculture; dairy; livestock; poultry; bee; or other farm products.

D. The first application for registration of a vehicle under this section shall be made on forms provided by the Department and shall include:

1. The location and acreage of each farm on which the vehicle to be registered is to be used;
2. The type of agricultural commodities, poultry, dairy products or livestock produced on such farms and the approximate amounts produced annually;
3. A statement, signed by the vehicle's owner, that the vehicle to be registered will only be used for one or more of the purposes specified in subsection B of this section; and
4. Other information required by the Department.

The above information is not required for the renewal of a vehicle's registration under this section.

E. The Department shall issue appropriately designated license plates for those motor vehicles registered under this section. The manner in which such license plates are designated shall be at the discretion of the Commissioner.

F. The owner of a farm vehicle shall inform the Commissioner within 30 days or at the time of his next registration renewal, whichever comes first, when such vehicle is no longer used exclusively for farm use as defined in this section, and shall pay the appropriate registration fee for the vehicle based on its type of operation. It shall constitute a Class 2 misdemeanor to: (i) operate or to permit the operation of any farm motor vehicle for which the fee for registration and license plates is herein prescribed on any highway in the Commonwealth without first having paid the prescribed registration fee; or (ii) operate or permit the operation of any motor vehicle, registered under this section, for purposes other than as provided under subsection B of this section; or (iii) operate as a for-hire vehicle.

G. Nothing in this section shall affect the exemptions of agricultural and horticultural vehicles under §§ 46.2-664 through 46.2-670.

H. Notwithstanding other provisions of this section, vehicles licensed under this section may be used by volunteer rescue squad members and volunteer firefighters in responding to emergency calls, in reporting for regular duty, and in attending squad meetings and drills.

§ 46.2-700. Fees for vehicles for transporting well-drilling machinery and specialized mobile equipment.

A. The fee for registration of any motor vehicle, trailer, or semitrailer on which well-drilling machinery is attached and which is permanently used solely for transporting the machinery shall be \$15 \$25.

B. The fee for the registration of specialized mobile equipment shall be \$15 \$25. "Specialized mobile equipment" shall mean any self-propelled motor vehicle manufactured for a specific purpose, other than for the transportation of passengers or property, which is used on a job site and whose movement on any highway is incidental to the purpose for which it was designed and manufactured. The vehicle must be constructed to fall within all size and weight requirements as contained in §§ 46.2-1105, 46.2-1110, 46.2-1113 and Article 17 (§ 46.2-1122 et seq.) of Chapter 10 of this title and must be capable of maintaining sustained highway speeds of 40 miles per hour or more. Vehicles registered under this section shall be exempt from the requirements of § 46.2-1157. Nothing in this subsection shall be construed as prohibiting the transportation on specialized mobile equipment of safety equipment, including but not limited to highway traffic safety cones, to be used on a job site.

C. Specialized mobile equipment which cannot maintain a sustained highway speed in excess of 40 miles per hour, and trailers or semitrailers which are designed and manufactured for a specific purpose and whose movement on the highway is incidental to the purpose for which it was manufactured and which are not designed or used to transport persons or property, shall not be required to be registered under this chapter.

§ 46.2-702.1. *Distribution of certain revenue.*

An amount equivalent to the net additional revenues generated by increases in the registration fees under §§ 46.2-694, 46.2-694.1, 46.2-697, 46.2-698, 46.2-700, and 46.2-730 pursuant to enactments of a Session of the General Assembly held in 2006, shall be deposited by the Comptroller into the Transportation Trust Fund established under § 33.1-23.03:1 and allocated pursuant to subsection B of § 33.1-23.03:2.

§ 46.2-730. License plates for antique motor vehicles and antique trailers; fee.

917 A. On receipt of an application, the Commissioner shall issue appropriately designed license plates to
918 owners of antique motor vehicles and antique trailers. These license plates shall be valid so long as title
919 to the vehicle is vested in the applicant. The fee for the registration card and license plates of any of
920 these vehicles shall be ~~\$10~~ \$20.

921 B. On receipt of an application, the Commissioner may authorize for use on antique motor vehicles
922 and antique trailers Virginia license plates manufactured prior to 1976 and designed for use without
923 decals, if such license plates are embossed with or are of the same year of issue as the model year of
924 the antique motor vehicle or antique trailer on which they are to be displayed. Original metal year tabs
925 issued in place of license plates for years 1943 and 1953 and used with license plates issued in 1942
926 and 1952, respectively, also may be authorized by the Commissioner for use on antique motor vehicles
927 and antique trailers that are of the same model year as the year the metal tab was originally issued.
928 These license plates and metal tabs shall remain valid so long as title to the vehicle is vested in the
929 applicant. The fee for the registration card and permission to use the license plates and metal tabs on
930 any of these vehicles shall be ~~\$10~~ \$20.

931 C. Notwithstanding the provisions of §§ 46.2-711 and 46.2-715, antique motor vehicles may display
932 single license plates if the original manufacturer's design of the antique motor vehicles allows for the
933 use of only single license plates or if the license plate was originally issued in one of the following
934 years and is displayed in accordance with the provisions of subsection B of this section: 1906, 1907,
935 1908, 1909, 1945, or 1946.

936 D. Except as provided in subsection E of this section, motor vehicles and trailers registered with
937 license plates issued under this section shall not be used for general transportation purposes, including,
938 but not limited to, daily travel to and from the owner's place of employment, but shall only be used:

939 1. For participation in club activities, exhibits, tours, parades, and similar events; and

940 2. On the highways of the Commonwealth for the purpose of testing their operation, obtaining repairs
941 or maintenance, transportation to and from events as described in subdivision 1 of this subsection, and
942 for occasional pleasure driving not exceeding 250 miles from the residence of the owner.

943 E. Notwithstanding the foregoing provision of this section, antique motor vehicles and antique trailers
944 displaying license plates issued pursuant to subsections B and C of this section may be used for general
945 transportation purposes if the following conditions are met:

946 1. The physical condition of the vehicle's license plate or plates has been inspected and approved by
947 the Department;

948 2. The license plate or plates are registered to the specific vehicle by the Department;

949 3. The owner of the vehicle periodically registers the vehicle with the Department and pays a
950 registration fee for the vehicle equal to that which would be charged to obtain regular state license
951 plates for that vehicle;

952 4. The vehicle passes a periodic safety inspection as provided in Article 21 (§ 46.2-1157 et seq.) of
953 Chapter 10 of this title;

954 5. The vehicle displays current decals attached to the license plate, issued by the Department,
955 indicating the valid registration period for the vehicle; and

956 6. When applicable, the vehicle meets the requirement of Article 22 (§ 46.2-1176 et seq.) of Chapter
957 10 of this title.

958 If more than one request is made for use, as provided in this subsection, of license plates having the
959 same number, the Department shall accept only the first such application. Only vehicles titled to the
960 person seeking to use license plates as provided in this subsection shall be eligible to use license plates
961 as provided in this subsection.

962 F. Nothing in this section shall be construed as prohibiting the use of an antique motor vehicle to
963 tow a trailer or semitrailer.

964 § 46.2-752. Taxes and license fees imposed by counties, cities, and towns; limitations on amounts;
965 disposition of revenues; requiring evidence of payment of personal property taxes and certain fines;
966 prohibiting display of licenses after expiration; failure to display valid local license required by other
967 localities; penalty.

968 A. Except as provided in § 46.2-755, counties, cities, and towns may levy and assess taxes and
969 charge license fees on motor vehicles, trailers, and semitrailers. However, none of these taxes and
970 license fees shall be assessed or charged by any county on vehicles owned by residents of any town
971 located in the county when such town constitutes a separate school district if the vehicles are already
972 subject to town license fees and taxes, nor shall a town charge a license fee to any new resident of the
973 town, previously a resident of a county within which all or part of the town is situated, who has
974 previously paid a license fee for the same tax year to such county. The amount of the license fee or tax
975 imposed by any county, city, or town on any motor vehicle, trailer, or semitrailer shall not be greater
976 than the amount of the license tax imposed by the Commonwealth on the motor vehicle, trailer, or
977 semitrailer. The license fees and taxes shall be imposed in such manner, on such basis, for such periods,
978 and subject to proration for fractional periods of years, as the proper local authorities may determine.

Local licenses may be issued free of charge for any or all of the following:

1. Vehicles powered by clean special fuels as defined in § 46.2-749.3, including dual-fuel and bi-fuel vehicles,

2. Vehicles owned by volunteer rescue squads,

3. Vehicles owned by volunteer fire departments,

4. Vehicles owned or leased by active members or active auxiliary members of volunteer rescue squads,

5. Vehicles owned or leased by active members or active auxiliary members of volunteer fire departments,

6. Vehicles owned or leased by auxiliary police officers,

7. Vehicles owned or leased by volunteer police chaplains,

8. Vehicles owned by surviving spouses of persons qualified to receive special license plates under § 46.2-739,

9. Vehicles owned or leased by auxiliary deputy sheriffs or volunteer deputy sheriffs,

10. Vehicles owned by persons qualified to receive special license plates under § 46.2-739,

11. Vehicles owned by any of the following who served at least 10 years in the locality: former members of volunteer rescue squads, former members of volunteer fire departments, former auxiliary police officers, former volunteer police chaplains, and former volunteer special police officers appointed under § 15.2-1737. In the case of active members of volunteer rescue squads and volunteer fire departments, applications for such licenses shall be accompanied by written evidence, in a form acceptable to the locality, of their active membership, and no member shall be issued more than one such license free of charge, or

12. All vehicles having a situs for the imposition of licensing fees under this section in the locality.

The governing body of any county, city, or town issuing licenses under this section may by ordinance provide for a 50 percent reduction in the fee charged for the issuance of any such license issued for any vehicle owned or leased by any person who is 65 years old or older. No such discount, however, shall be available for more than one vehicle owned or leased by the same person.

The governing body of any county, city, or town issuing licenses free of charge under this subsection may by ordinance provide for (i) the limitation, restriction, or denial of such free issuance to an otherwise qualified applicant, including without limitation the denial of free issuance to a taxpayer who has failed to timely pay personal property taxes due with respect to the vehicle and (ii) the grounds for such limitation, restriction, or denial.

The situs for the imposition of licensing fees under this section shall in all cases, except as hereinafter provided, be the county, city, or town in which the motor vehicle, trailer, or semitrailer is normally garaged, stored, or parked. If it cannot be determined where the personal property is normally garaged, stored, or parked, the situs shall be the domicile of its owner. In the event the owner of the motor vehicle is a full-time student attending an institution of higher education, the situs shall be the domicile of such student, provided the student has presented sufficient evidence that he has paid a personal property tax on the motor vehicle in his domicile.

B. The Except as provided in this subsection, subsection L, and § 46.2-753, all revenue derived from all county, city, or town taxes and license fees imposed on motor vehicles, trailers, or semitrailers shall be applied to general county, city, or town purposes. However, if a county, city, or town imposes a license fee or tax pursuant to this section in excess of the maximum amount authorized as of June 30, 2006, an amount approximately equal to one-half of the revenues collected by the county, city, or town that are attributable to the increase in such fee or tax above such maximum amount shall be used by the county, city, or town solely for local or regional projects directly relating to transportation. Such transportation projects may include debt service payments on obligations and other evidences of debt issued or entered into to finance or fund transportation projects, but only for such obligations or debt that has not been authorized and is not outstanding as of July 1, 2006.

C. A county, city, or town may require that no motor vehicle, trailer, or semitrailer shall be locally licensed until the applicant has produced satisfactory evidence that all personal property taxes on the motor vehicle, trailer, or semitrailer to be licensed have been paid and satisfactory evidence that any delinquent motor vehicle, trailer, or semitrailer personal property taxes owing have been paid which have been properly assessed or are assessable against the applicant by the county, city, or town. A county, city, or town may also provide that no motor vehicle license shall be issued unless the tangible personal property taxes properly assessed or assessable by that locality on any tangible personal property used or usable as a dwelling titled by the Department of Motor Vehicles and owned by the taxpayer have been paid. Any county and any town within any such county may by agreement require that all personal property taxes assessed by either the county or the town on any vehicle be paid before licensure of such vehicle by either the county or the town.

C1. Any county having a population of at least 24,000, but no more than 24,600, or having a

1040 population of at least 39,550, but no more than 41,550, may, by ordinance or resolution adopted after
1041 public notice and hearing and, with the consent of the treasurer, require that no license may be issued
1042 under this section unless the applicant has produced satisfactory evidence that all fees, including
1043 delinquent fees, payable to such county or local solid waste authority, for the disposal of solid waste
1044 pursuant to the Virginia Water and Waste Authorities Act (§ 15.2-5100 et seq.), or pursuant to
1045 § 15.2-2159, have been paid in full. For purposes of this subsection, all fees, including delinquent fees,
1046 payable to a county for waste disposal services described herein, shall be paid to the treasurer of such
1047 county; however, in any county with a population between 39,550 and 41,550, the fee shall be paid to
1048 the county or its agent.

1049 D. The Counties of Arlington, Fairfax, Loudoun, and Prince William and towns within them and any
1050 city may require that no motor vehicle, trailer, or semitrailer shall be licensed by that jurisdiction unless
1051 all fines owed to the jurisdiction by the owner of the vehicle, trailer, or semitrailer for violation of the
1052 jurisdiction's ordinances governing parking of vehicles have been paid. The provisions of this subsection
1053 shall not apply to vehicles owned by firms or companies in the business of renting motor vehicles.

1054 E. If in any county imposing license fees and taxes under this section, a town therein imposes like
1055 fees and taxes on vehicles of owners resident in the town, the owner of any vehicle subject to the fees
1056 or taxes shall be entitled, on the owner's displaying evidence that he has paid the fees or taxes, to
1057 receive a credit on the fees or taxes imposed by the county to the extent of the fees or taxes he has paid
1058 to the town. Nothing in this section shall deprive any town now imposing these licenses and taxes from
1059 increasing them or deprive any town not now imposing them from hereafter doing so, but subject to the
1060 limitations provided in subsection D of this section. The governing body of any county and the
1061 governing body of any town in that county wherein each imposes the license tax herein provided may
1062 provide mutual agreements so that not more than one license plate or decal in addition to the state plate
1063 shall be required.

1064 F. Notwithstanding the provisions of subsection E of this section, in a consolidated county wherein a
1065 tier-city exists, the tier-city may, in accordance with the provisions of the agreement or plan of
1066 consolidation, impose license fees and taxes under this section in addition to those fees and taxes
1067 imposed by the county, provided that the combined county and tier-city rates do not exceed the
1068 maximum provided in subsection A of this section. No credit shall be allowed on the fees or taxes
1069 imposed by the county for fees or taxes paid to the tier-city, except as may be provided by the
1070 consolidation agreement or plan. The governing body of any county and the governing body of any
1071 tier-city in such county wherein each imposes the license tax herein may provide by mutual agreement
1072 that no more than one license plate or decal in addition to the state license plate shall be required.

1073 G. Any county, city, or town may by ordinance provide that it shall be unlawful for any owner or
1074 operator of a motor vehicle, trailer, or semitrailer to fail to obtain and display the local license required
1075 by any ordinance of the county, city or town in which the vehicle is registered or to display upon a
1076 motor vehicle, trailer, or semitrailer any such local license after its expiration date. The ordinance may
1077 provide that a violation shall constitute a misdemeanor the penalty for which shall not exceed that of a
1078 Class 4 misdemeanor and may, in the case of a motor vehicle registered to a resident of the locality
1079 where such vehicle is registered, authorize the issuance by local law-enforcement officers of citations,
1080 summonses, parking tickets, or uniform traffic summonses for violations. Any such ordinance may also
1081 provide that a violation of the ordinance by the registered owner of the vehicle may not be discharged
1082 by payment of a fine except upon presentation of satisfactory evidence that the required license has been
1083 obtained.

1084 H. Except as provided by subsections E and F, no vehicle shall be subject to taxation under the
1085 provisions of this section in more than one jurisdiction.

1086 I. Purchasers of new or used motor vehicles shall be allowed at least a 10-day grace period,
1087 beginning with the date of purchase, during which to pay license fees charged by local governments
1088 under authority of this section.

1089 J. Beginning October 1, 1992, the treasurer or director of finance of any county, city, or town may
1090 enter into an agreement with the Commissioner whereby the Commissioner will refuse to issue or renew
1091 any vehicle registration of any applicant therefor who owes to such county, city or town any local
1092 vehicle license fees or delinquent tangible personal property tax or parking citations issued only to
1093 residents of such county, city, or town. Before being issued any vehicle registration or renewal of such
1094 license or registration by the Commissioner, the applicant shall first satisfy all such local vehicle license
1095 fees and delinquent taxes or parking citations and present evidence satisfactory to the Commissioner that
1096 all such local vehicle license fees and delinquent taxes or parking citations have been paid in full. The
1097 Commissioner shall charge a reasonable fee to cover the costs of such enforcement action, and the
1098 treasurer or director of finance may add the cost of this fee to the delinquent tax bill or the amount of
1099 the parking citation. The treasurer or director of finance of any county, city, or town seeking to collect
1100 delinquent taxes or parking citations through the withholding of registration or renewal thereof by the
1101 Commissioner as provided for in this subsection shall notify the Commissioner in the manner provided

for in his agreement with the Commissioner and supply to the Commissioner information necessary to identify the debtor whose registration or renewal is to be denied. Any agreement entered into pursuant to the provisions of this subsection shall provide the debtor notice of the intent to deny renewal of registration at least 30 days prior to the expiration date of a current vehicle registration. For the purposes of this subsection, notice by first-class mail to the registrant's address as maintained in the records of the Department of Motor Vehicles shall be deemed sufficient. In the case of parking violations, the Commissioner shall only refuse to issue or renew the vehicle registration of any applicant therefor pursuant to this subsection for the vehicle that incurred the parking violations. The provisions of this subsection shall not apply to vehicles owned by firms or companies in the business of renting motor vehicles.

K. The governing bodies of any two or more counties, cities, or towns may enter into compacts for the regional enforcement of local motor vehicle license requirements. The governing body of each participating jurisdiction may by ordinance require the owner or operator of any motor vehicle, trailer, or semitrailer to display on his vehicle a valid local license issued by another county, city, or town that is a party to the regional compact, provided that the owner or operator is required by the jurisdiction of situs, as provided in § 58.1-3511, to obtain and display such license. The ordinance may also provide that no motor vehicle, trailer, or semitrailer shall be locally licensed until the applicant has produced satisfactory evidence that (i) all personal property taxes on the motor vehicle, trailer, or semitrailer to be licensed have been paid to all participating jurisdictions and (ii) any delinquent motor vehicle, trailer, or semitrailer personal property taxes that have been properly assessed or are assessable by any participating jurisdiction against the applicant have been paid. Any city and any county having the urban county executive form of government, the counties adjacent to such county and towns within them may require that no motor vehicle, trailer, or semitrailer shall be licensed by that jurisdiction or any other jurisdiction in the compact unless all fines owed to any participating jurisdiction by the owner of the vehicle for violation of any participating jurisdiction's ordinances governing parking of vehicles have been paid. The ordinance may further provide that a violation shall constitute a misdemeanor the penalty for which shall not exceed that of a Class 4 misdemeanor. Any such ordinance may also provide that a violation of the ordinance by the owner of the vehicle may not be discharged by payment of a fine except upon presentation of satisfactory evidence that the required license has been obtained. The provisions of this subsection shall not apply to vehicles owned by firms or companies in the business of renting motor vehicles.

L. In addition to the taxes and license fees permitted in subsection A, counties, cities, and towns may charge a license fee of no more than \$1 per motor vehicle, trailer, and semitrailer. Except for the provisions of subsection B, such fee shall be subject to all other provisions of this section. All funds collected pursuant to this subsection shall be paid pursuant to § 51.1-1204 to the Volunteer Firefighters' and Rescue Squad Workers' Service Award Fund to the accounts of all members of the Fund who are volunteers for fire departments or rescue squads within the jurisdiction of the particular county, city, or town.

§ 46.2-753. Additional license fees in certain localities.

Notwithstanding any other provision of law, the governing bodies of Alexandria, Arlington, Fairfax County, Fairfax City, and Falls Church are authorized to charge annual license fees, in addition to those specified in § 46.2-752, on passenger cars not used for the transportation of passengers for compensation. The additional fee shall be no more than five dollars. The total local license fee shall be no more than ~~twenty-five dollars~~ \$35 on any vehicle and this license fee shall not be imposed on any motor vehicle exempted under § 46.2-739.

The governing bodies are also authorized to charge additional annual license fees on the motor vehicles, trailers, and semitrailers as specified in § 46.2-697 in an amount of no more than five dollars for each such vehicle. This authorization shall not increase the maximum chargeable by more than five dollars or affect any existing exemption.

Any funds acquired in excess of those allowed by § 46.2-752, shall be allocated to the Northern Virginia Transportation Commission to be a credit to that jurisdiction making the payment for its share of any operating deficit assigned to it by the Washington Metropolitan Area Transit Authority. *However, if any of such counties or cities charge a license fee pursuant to this section that is in excess of the maximum amount authorized as of June 30, 2006, an amount approximately equal to one-half of the revenues collected by the county or city that is attributable to the increase in such license fee above such maximum amount shall be used by the county or city solely for local or regional projects directly relating to transportation. Such transportation projects may include debt service payments on obligations and other evidences of debt issued or entered into to finance or fund transportation projects, but only for such obligations or debt that has not been authorized and is not outstanding as of July 1, 2006.*

§ 46.2-1135. Liquidated damages for violation of weight limits.

1163 A. Any person violating any weight limit as provided in this chapter or in any permit issued pursuant
 1164 to Article 18 (§ 46.2-1139 et seq.) of this chapter by the Department or its designee or by local
 1165 authorities pursuant to this chapter shall be assessed liquidated damages. The amount of those damages
 1166 shall be:

1167	Excess weight over	Assessed
1168	the prescribed	amount per
1169	or permitted	pound
1170	axle weight	
1171	limits	
1172	4,000 pounds or less	1, per pound
1173	2,000 pounds or less	5 cents per pound
1174	2,001 to 4,000 pounds	10 cents per pound
1175	4,001 to 8,000 pounds	10,15 cents per pound
1176	8,001 to 12,000 pounds	20,25 cents per pound
1177	12,001 pounds or more	30,35 cents per pound

1178	Excess weight over	Assessed
1179	the prescribed	amount per
1180	gross weight	pound
1181	limit	
1182	4,000 pounds or less	1, per pound
1183	4,001 to 8,000 pounds	5, per pound
1184	2,000 pounds or less	5 cents per pound
1185	2,001 to 8,000 pounds	10 cents per pound
1186	8,001 to 12,000 pounds	10,15 cents per pound
1187	12,001 pounds or more	15,20 cents per pound

1188 All gross permit violations shall be assessed \$.20 per pound over the permitted weight limit.

1189 *In addition to all damages assessed herein, for every violation of any weight limit as provided in this*
 1190 *chapter or in any permit issued pursuant to Article 18 (§ 46.2-1139 et seq.) of this chapter there shall*
 1191 *be assessed additional liquidated damages of \$20.*

1192 If a person has no prior violations under the motor vehicle weight laws, and the excess weight does
 1193 not exceed ~~2,500~~1,500 pounds, the general district court may waive the liquidated damages against such
 1194 person. Except as provided by § 46.2-1138, such assessment shall be entered by the court or by the
 1195 Department as a judgment for the Commonwealth, the entry of which shall constitute a lien upon the
 1196 overweight vehicle. Except as provided by § 46.2-1138, such sums shall be paid to the Department or
 1197 collected by the attorney for the Commonwealth and forwarded to the State Treasurer and allocated to
 1198 the fund appropriated for the construction and maintenance of state highways.

1199 B. If the gross weight of the vehicle exceeds lawful limits by at least 25 percent but no more than
 1200 50 percent, the amount of the liquidated damages shall be two times the amount provided for in the
 1201 foregoing provisions of this section; if the gross weight of the vehicle exceeds lawful limits by more
 1202 than 50 percent, the amount of the liquidated damages shall be three times the amount provided for in
 1203 the foregoing provisions of this section. The provisions of this subsection shall not apply to pickup or
 1204 panel trucks.

1205 *C. The increases in the liquidated damages under subsection A pursuant to enactments of a Session*
 1206 *of the General Assembly held in 2006 shall not be applicable to any motor vehicle hauling forest*
 1207 *products from the place where such products are first produced, cut, harvested, or felled to the location*
 1208 *where they are first processed. Notwithstanding any other provision in this section, except as provided*
 1209 *by § 46.2-1138, the revenues generated by the increases in the liquidated damages under this section*
 1210 *pursuant to enactments of a Session of the General Assembly held in 2006 shall be paid to the*
 1211 *Department or collected by the attorney for the Commonwealth and forwarded to the State Treasurer*
 1212 *and deposited into the Transportation Trust Fund established under § 33.1-23.03:1 and allocated*
 1213 *pursuant to subsection B of § 33.1-23.03:2. For the revenues paid to the Department, the Commissioner*
 1214 *of the Department shall make such written certifications as are necessary for the Comptroller to make*
 1215 *the required deposit into the Transportation Trust Fund under this subsection as soon as practicable.*

1216 § 58.1-605.1. Additional local sales tax.

1217 A. In addition to any other taxes, fees, or other charges imposed under law, the governing body of a
 1218 county or city that is included in a regional transportation authority established pursuant to Chapter
 1219 48.3 (§ 15.2-4841 et seq.) of Title 15.2 may by ordinance levy a local retail sales tax at the rate of
 1220 0.50%, except as provided in subsection B, to generate revenue for transportation, provided that the
 1221 governing body of the county or city appropriates the revenues collected from such tax to the regional
 1222 transportation authority of which it is a member. Such tax shall be added to the rate of the local sales

tax imposed pursuant to the authority granted under § 58.1-605 and shall be subject to all the provisions of this chapter and the rules and regulations published with respect thereto. No discount under § 58.1-622 shall be allowed for the tax described under this subsection. Such tax shall be administered and collected by the Tax Commissioner in the same manner and subject to the same penalties as provided for the state sales tax.

B. The tax described under subsection A shall be imposed at a rate of 1% in the following counties and cities that are (i) included in any regional transportation authority established pursuant to Chapter 48.3 (§ 15.2-4841 et seq.) of Title 15.2, and (ii) not included in any regional transportation authority created under law (other than such chapter) on or after April 1, 2006, for purposes including but not limited to controlling, operating, tolling, constructing, and acquiring transportation facilities in the Hampton Roads region: the Counties of Isle of Wight, James City, and York and the Cities of Chesapeake, Hampton, Newport News, Norfolk, Poquoson, Portsmouth, Suffolk, Virginia Beach, and Williamsburg.

C. No ordinance adopted by a county or city pursuant to this section shall become effective unless all counties and cities included in such regional transportation authority adopt an ordinance levying the local retail sales tax authorized under this section. Any ordinance imposing the local retail sales tax authorized under this section shall be effective on the first day of the month that is at least 60 days subsequent to the adoption of the ordinance by all such counties and cities. A certified copy of each such ordinance shall be forwarded to the Tax Commissioner so that it will be received within 10 days after its adoption.

D. The revenue generated and collected pursuant to the tax authorized under this section, less the applicable portion of any refunds to taxpayers, shall be deposited and held in a special trust fund under the control of the State Treasurer entitled "Special Sales and Use Tax Fund Account of the _____ Regional Transportation Authority." The State Treasurer shall distribute the amounts deposited into such special trust fund monthly to the respective regional transportation authority. The regional transportation authority shall use such funds solely for the purposes as provided in § 15.2-4838.1.

E. No county or city imposing the local retail sales tax pursuant to this section shall cease to impose such tax so long as the respective regional transportation authority (i) is currently engaged in a transportation project within the boundaries of the county or city, (ii) has entered into a binding commitment to begin a transportation project within the boundaries of the county or city, or (iii) has issued bonds or incurred other evidence of debt that has not been satisfied or paid in full and that relate to a transportation project undertaken by the regional transportation authority within the boundaries of the county or city.

§ 58.1-606.1. Additional local use tax.

A. In addition to any other taxes, fees, or other charges imposed under law, the governing body of a county or city that is included in a regional transportation authority established pursuant to Chapter 48.3 (§ 15.2-4841 et seq.) of Title 15.2 may by ordinance levy a local use tax at the rate of 0.50%, except as provided in subsection B, to generate revenue for transportation, provided that the governing body of the county or city appropriates the revenues collected from such tax to the regional transportation authority of which it is a member. Such tax shall be added to the rate of the local use tax imposed pursuant to the authority granted under § 58.1-606 and shall be subject to all the provisions of this chapter and the rules and regulations published with respect thereto. No discount under § 58.1-622 shall be allowed for the tax described under this subsection. Such tax shall be administered and collected by the Tax Commissioner in the same manner and subject to the same penalties as provided for the state use tax.

B. The tax described under subsection A shall be imposed at a rate of 1% in the following counties and cities that are (i) included in any regional transportation authority established pursuant to Chapter 48.3 (§ 15.2-4841 et seq.) of Title 15.2, and (ii) not a member of any regional transportation authority created under law (other than such chapter) on or after April 1, 2006, for purposes including but not limited to controlling, operating, tolling, constructing, and acquiring transportation facilities in the Hampton Roads region: the Counties of Isle of Wight, James City, and York and the Cities of Chesapeake, Hampton, Newport News, Norfolk, Poquoson, Portsmouth, Suffolk, Virginia Beach, and Williamsburg.

C. No ordinance adopted by a county or city pursuant to this section shall become effective unless all counties and cities included in such regional transportation authority adopt an ordinance levying the local use tax authorized under this section. Any ordinance imposing the local use tax authorized under this section shall be effective on the first day of the month that is at least 60 days subsequent to the adoption of the ordinance by all such counties and cities. A certified copy of each such ordinance shall be forwarded to the Tax Commissioner so that it will be received within 10 days after its adoption.

D. The revenue generated and collected pursuant to the tax authorized under this section, less the applicable portion of any refunds to taxpayers, shall be deposited and held in a special trust fund under

1284 *the control of the State Treasurer entitled "Special Sales and Use Tax Fund Account of the ———*
1285 *Regional Transportation Authority." The State Treasurer shall distribute the amounts deposited into such*
1286 *special trust fund monthly to the respective regional transportation authority. The regional*
1287 *transportation authority shall use such funds solely for the purposes as provided in § 15.2-4838.1.*

1288 *E. No county or city imposing the local use tax pursuant to this section shall cease to impose such*
1289 *tax so long as the respective regional transportation authority (i) is currently engaged in a*
1290 *transportation project within the boundaries of the county or city, (ii) has entered into a binding*
1291 *commitment to begin a transportation project within the boundaries of the county or city, or (iii) has*
1292 *issued bonds or incurred other evidence of debt that has not been satisfied or paid in full and that*
1293 *relate to a transportation project undertaken by the regional transportation authority within the*
1294 *boundaries of the county or city.*

1295 § 58.1-611.1. Rate of tax on sales of food purchased for human consumption.

1296 A. The tax imposed by §§ 58.1-603 and 58.1-604 on food purchased for human consumption shall be
1297 levied and distributed as follows:

1298 1. From January 1, 2000, through midnight on June 30, 2005, the tax rate on such food shall be
1299 three percent of the gross sales price. The revenue from the tax shall be distributed as follows: (i) the
1300 revenue from the tax at the rate of one-half percent shall be distributed as provided in subsection A of
1301 § 58.1-638, (ii) the revenue from the tax at the rate of one percent shall be distributed as provided in
1302 subsections B, C and D of § 58.1-638, and (iii) the revenue from the tax at the rate of one and one-half
1303 percent shall be used for general fund purposes.

1304 2. On and after July 1, 2005, the tax rate on such food shall be one and one-half percent of the gross
1305 sales price. The revenue from the tax shall be distributed as follows: (i) the revenue from the tax at the
1306 rate of one-half percent shall be distributed as provided in subsection A of § 58.1-638 and (ii) the
1307 revenue from the tax at the rate of one percent shall be distributed as provided in subsections B, C and
1308 D of § 58.1-638.

1309 B. The provisions of this section shall not affect the imposition of tax on food purchased for human
1310 consumption pursuant to §§ 58.1-605 ~~and~~, 58.1-605.1, 58.1-606, ~~and~~ 58.1-606.1.

1311 C. As used in this section, "food purchased for human consumption" has the same meaning as "food"
1312 defined in the Food Stamp Act of 1977, 7 U.S.C. § 2012, as amended, and federal regulations adopted
1313 pursuant to that Act, except it shall not include seeds and plants which produce food for human
1314 consumption. For the purpose of this section, "food purchased for human consumption" shall not include
1315 food sold by any retail establishment where the gross receipts derived from the sale of food prepared by
1316 such retail establishment for immediate consumption on or off the premises of the retail establishment
1317 constitutes more than 80 percent of the total gross receipts of that retail establishment, including but not
1318 limited to motor fuel purchases, regardless of whether such prepared food is consumed on the premises
1319 of that retail establishment. For purposes of this section, "retail establishment" means each place of
1320 business for which any "dealer," as defined in § 58.1-612, is required to apply for and receive a
1321 certificate of registration pursuant to § 58.1-613.

1322 § 58.1-639.1. Exemptions for local sales and use tax.

1323 *Any exemption set forth in this chapter, or established pursuant to the administrative process under*
1324 *§ 58.1-609.11, for a state sales or use tax or a local sales or use tax under § 58.1-605 or 58.1-606 shall*
1325 *also apply to the taxes imposed pursuant to §§ 58.1-605.1 and 58.1-606.1.*

1326 § 58.1-802. Additional tax paid by grantor; collection.

1327 A. In addition to any other tax imposed under the provisions of this chapter, a tax is hereby imposed
1328 on each deed, instrument, or writing by which lands, tenements or other realty sold is granted, assigned,
1329 transferred, or otherwise conveyed to, or vested in the purchaser, or any other person, by such
1330 purchaser's direction. The rate of the tax, when the consideration or value of the interest exceeds \$100,
1331 shall be ~~50 cents for each \$500~~ *10 cents for each \$100* or fraction thereof, exclusive of the value of any
1332 lien or encumbrance remaining thereon at the time of the sale, whether such lien is assumed or the
1333 realty is sold subject to such lien or encumbrance. No increase in the city or county recordation tax
1334 authorized by § 58.1-814 shall be deemed authorized by this section.

1335 The tax imposed by this section shall be paid by the grantor, or any person who signs on behalf of
1336 the grantor, of any deed, instrument or writing subject to the tax imposed by this section.

1337 No such deed, instrument or other writing shall be admitted to record without certification of the
1338 clerk of the court wherein first recorded having been affixed thereto that the tax imposed by this section
1339 has been paid. The clerk shall include within the certificate the amount of such tax collected thereon.

1340 B. Taxes imposed by this section shall be collected as provided in § 58.1-812 and the clerk shall
1341 return taxes collected hereunder one-half into the state treasury and one-half into the treasury of the
1342 locality.

1343 The local portion of the tax imposed by this section on property which is located in more than one
1344 jurisdiction shall be collected by the clerk in proportion to the value of the property located in each such
1345 locality when recorded therein.

Every clerk of court collecting taxes under this section for the county or city which he serves shall be entitled to compensation for such service at five percent of the amount so collected and paid.

§ 58.1-802.1. Additional local tax paid by grantor; collection.

A. In addition to the tax imposed by § 58.1-802 and any other fee, tax, or other charge imposed under law, the council of any city and the governing body of any county, except as provided under subsection C, may, by ordinance, impose a tax on each deed, instrument, or writing by which lands, tenements or other realty sold (located in the county or city) is granted, assigned, transferred, or otherwise conveyed to, or vested in the purchaser, or any other person, by such purchaser's direction. The rate of the tax, when the consideration or value of the interest exceeds \$100, shall be 30 cents for each \$100 or fraction thereof, exclusive of the value of any lien or encumbrance remaining thereon at the time of the sale, whether such lien is assumed or the realty is sold subject to such lien or encumbrance.

The tax imposed pursuant to the authority granted under this section shall be paid by the grantor (or any person who signs on behalf of the grantor) of any deed, instrument or writing that is subject to the tax imposed pursuant to this section.

In any county or city in which such tax is imposed, no such deed, instrument or other writing shall be admitted to record without certification of the clerk of the court wherein first recorded having been affixed thereto that such tax has been paid. The clerk shall include within the certificate the amount of such tax collected thereon.

B. The tax shall be collected pursuant to subsection B of § 58.1-802. The clerk shall return any taxes collected hereunder into the treasury of the locality, and such funds shall be used for solely for local or regional projects directly relating to transportation. Such transportation projects may include debt service payments on obligations and other evidences of debt issued or entered into to finance or fund transportation projects, but only for such obligations or debt that has not been authorized and is not outstanding as of July 1, 2006.

The tax imposed pursuant to the authority granted under this section on property which is located in more than one jurisdiction shall be collected by the clerk in proportion to the value of the property located in each such locality when recorded therein.

C. If each of the governing bodies of the Counties of Arlington, Fairfax, Loudoun, and Prince William, and the Cities of Alexandria, Fairfax, Falls Church, Manassas, and Manassas Park are authorized under other law to impose the tax described under subsection A and at the same rate as set forth in subsection A, no such county or city shall be authorized to impose any tax pursuant to this section.

D. Except as otherwise provided in this section, the tax imposed pursuant to the authority granted under this section shall be administered, enforced, and collected in the same manner as set forth in Subtitle III of Title 58.1 for the administration, enforcement, and collection of local taxes.

§ 58.1-811. Exemptions.

A. The taxes imposed by §§ 58.1-801 and 58.1-807 shall not apply to any deed conveying real estate or lease of real estate:

1. To an incorporated college or other incorporated institution of learning not conducted for profit, where such real estate is intended to be used for educational purposes and not as a source of revenue or profit;

2. To an incorporated church or religious body or to the trustee or trustees of any church or religious body, or a corporation mentioned in § 57-16.1, where such real estate is intended to be used exclusively for religious purposes, or for the residence of the minister of any such church or religious body;

3. To the United States, the Commonwealth, or to any county, city, town, district or other political subdivision of the Commonwealth;

4. To the Virginia Division of the United Daughters of the Confederacy;

5. To any nonstock corporation organized exclusively for the purpose of owning or operating a hospital or hospitals not for pecuniary profit;

6. To a corporation upon its organization by persons in control of the corporation in a transaction which qualifies for nonrecognition of gain or loss pursuant to § 351 of the Internal Revenue Code as it exists at the time of the conveyance;

7. From a corporation to its stockholders upon complete or partial liquidation of the corporation in a transaction which qualifies for income tax treatment pursuant to § 331, 332, 333 or 337 of the Internal Revenue Code as it exists at the time of liquidation;

8. To the surviving or new corporation, partnership or limited liability company upon merger or consolidation of two or more corporations, partnerships or limited liability companies, or in a reorganization within the meaning of § 368 (a) (1) (C) and (F) of the Internal Revenue Code as amended;

9. To a subsidiary corporation from its parent corporation, or from a subsidiary corporation to a

parent corporation, if the transaction qualifies for nonrecognition of gain or loss under the Internal Revenue Code as amended;

10. To a partnership or limited liability company, when the grantors are entitled to receive not less than 50 percent of the profits and surplus of such partnership or limited liability company; provided that the transfer to a limited liability company is not a precursor to a transfer of control of the assets of the company to avoid recordation taxes;

11. From a partnership or limited liability company, when the grantees are entitled to receive not less than 50 percent of the profits and surplus of such partnership or limited liability company; provided that the transfer from a limited liability company is not subsequent to a transfer of control of the assets of the company to avoid recordation taxes;

12. To trustees of a revocable inter vivos trust, when the grantors in the deed and the beneficiaries of the trust are the same persons, regardless of whether other beneficiaries may also be named in the trust instrument, when no consideration has passed between the grantor and the beneficiaries; and to the original beneficiaries of a trust from the trustees holding title under a deed in trust;

13. When the grantor is the personal representative of a decedent's estate or trustee under a will or inter vivos trust of which the decedent was the settlor, other than a security trust defined in § 55-58.1, and the sole purpose of such transfer is to comply with a devise or bequest in the decedent's will or to transfer title to one or more beneficiaries after the death of the settlor in accordance with a dispositive provision in the trust instrument; or

14. When the grantor is an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code that is organized and operated primarily to acquire land and purchase materials to erect or rehabilitate low-cost homes on such land, which homes are sold at cost to persons who otherwise would be unable to afford to buy a home through conventional means, located in a county with a population of not less than 28,500 and not more than 28,650 or a city with a population of not less than 66,000 and not more than 70,000.

B. The taxes imposed by §§ 58.1-803 and 58.1-804 shall not apply to any deed of trust or mortgage:

1. Given by an incorporated college or other incorporated institution of learning not conducted for profit;

2. Given by the trustee or trustees of a church or religious body or given by an incorporated church or religious body, or given by a corporation mentioned in § 57-16.1;

3. Given by any nonstock corporation organized exclusively for the purpose of owning and/or operating a hospital or hospitals not for pecuniary profit;

4. Given by any local governmental entity or political subdivision of the Commonwealth to secure a debt payable to any other local governmental entity or political subdivision; or

5. Securing a loan made by an organization described in subdivision 14 of subsection A of this section.

C. The ~~tax~~ taxes imposed by §§ 58.1-802 and 58.1-802.1 shall not apply to any:

1. Transaction described in subdivisions 6 through 13 of subsection A of this section;

2. Instrument or writing given to secure a debt;

3. Deed conveying real estate from an incorporated college or other incorporated institution of learning not conducted for profit;

4. Deed conveying real estate from the United States, the Commonwealth or any county, city, town, district or other political subdivision thereof;

5. Conveyance of real estate to the Commonwealth or any county, city, town, district or other political subdivision thereof, if such political unit is required by law to reimburse the parties taxable pursuant to § 58.1-802 or 58.1-802.1; or

6. Deed conveying real estate from the trustee or trustees of a church or religious body or from an incorporated church or religious body, or from a corporation mentioned in § 57-16.1.

D. No recordation tax shall be required for the recordation of any deed of gift between a grantor or grantors and a grantee or grantees when no consideration has passed between the parties. Such deed shall state therein that it is a deed of gift.

E. The tax imposed by § 58.1-807 shall not apply to any lease to the United States, the Commonwealth, or any county, city, town, district or other political subdivision of the Commonwealth.

F. The taxes imposed by §§ 58.1-801, 58.1-802, 58.1-802.1, 58.1-807, 58.1-808 and 58.1-814 shall not apply to (i) any deed of gift conveying real estate or any interest therein to The Nature Conservancy or (ii) any lease of real property or any interest therein to The Nature Conservancy, where such deed of gift or lease of real estate is intended to be used exclusively for the purpose of preserving wilderness, natural or open space areas.

G. The words "trustee" or "trustees," as used in subdivision 2 of subsection A, subdivision 2 of subsection B, and subdivision 6 of subsection C, include the trustees mentioned in § 57-8 and the ecclesiastical officers mentioned in § 57-16.

H. No recordation tax levied pursuant to this chapter shall be levied on the release of a contractual

right, if the release is contained within a single deed that performs more than one function, and at least one of the other functions performed by the deed is subject to the recordation tax.

I. No recordation tax levied pursuant to this chapter shall be levied on a deed, lease, easement, release, or other document recorded in connection with a concession pursuant to the Public-Private Transportation Act of 1995 (§ 56-556 et seq.) or similar federal law.

§ 58.1-812. Payment prerequisite to recordation; exceptions; assessment and collection of tax; penalty for misrepresentation.

A. Except as otherwise provided in this chapter, no deed, deed of trust, contract or other instrument shall be admitted to record without the payment of the tax imposed thereon by law and the fee pursuant to § 58.1-817, as applicable. However, after payment of the tax imposed by this chapter *and any tax imposed pursuant to the authority granted under § 58.1-802.1*, when an instrument is first offered for recordation, such instrument may thereafter be recorded in the office of any other clerk without the payment of any tax except any local recordation tax as provided in Article 1 (§ 58.1-3800 et seq.) of Chapter 38 of this title. Any instrument may also be recorded free of tax and fee in the office of the clerk where such instrument was originally recorded when the record containing such instrument has been destroyed.

B. The tax on every deed, deed of trust, contract or other instrument shall be determined and collected by the clerk in whose office the instrument is first offered for recordation. The clerk may ascertain the consideration of the deed or of the instrument, the actual value of the property conveyed, and the qualification of the deed or instrument for any exemption claimed by inquiry, affidavit, declaration or other extrinsic evidence acceptable to the clerk. The fee shall be \$1 on every recorded deed pursuant to § 58.1-817 and shall be collected by the clerk in whose office the deed is offered for recordation.

C. Any person who knowingly misrepresents any of the information requested by the clerk of court pursuant to this section shall be guilty of a Class 2 misdemeanor.

§ 58.1-813. Collection of tax by Department.

The Department may assess and collect any tax imposed by this chapter *or imposed pursuant to the authority granted under § 58.1-802.1*, which has remained uncollected for thirty days. The Department, prior to collecting such tax, shall give notice to the clerk of court in whose office the tax was to be collected. The Department may then proceed to assess and collect the unpaid tax in the same manner and by the same methods used for the collection of any state tax administered by the Department.

Any local tax collected hereunder in conjunction with the collection of a state tax by the Department shall be deposited into the state treasury. The Comptroller shall, by warrant drawn on the Treasurer of Virginia, remit to the proper city or county any amounts due to such city or county.

§ 58.1-2217. Taxes levied; rate.

A. There is hereby levied a tax at the rate of seventeen and one-half cents per gallon on gasoline and gasohol.

B. There is hereby levied a tax at the rate of ~~sixteen~~ *seventeen and one-half* cents per gallon on diesel fuel.

C. Blended fuel that contains gasoline shall be taxed at the rate levied on gasoline. Blended fuel that contains diesel fuel shall be taxed at the rate levied on diesel fuel.

D. There is hereby levied a tax at the rate of five cents per gallon on aviation gasoline. Any person, whether or not licensed under this chapter, who uses, acquires for use, sells or delivers for use in highway vehicles any aviation gasoline shall be liable for the tax at the rate of seventeen and one-half cents per gallon, along with any penalties and interest that may accrue.

E. There is hereby levied a tax at the rate of five cents per gallon on aviation jet fuel purchased or acquired for use by a user of aviation fuel other than an aviation consumer. There is hereby levied a tax at the rate of five cents per gallon upon the first 100,000 gallons of aviation jet fuel, excluding bonded aviation jet fuel, purchased or acquired for use by any aviation consumer in any fiscal year. There is hereby levied a tax at the rate of one-half cent per gallon on all aviation jet fuel, excluding bonded aviation jet fuel, purchased or acquired for use by an aviation consumer in excess of 100,000 gallons in any fiscal year. Any person, whether or not licensed under this chapter, who uses, acquires for use, sells or delivers for use in highway vehicles any aviation jet fuel taxable under this chapter shall be liable for the tax imposed at the rate of ~~sixteen~~ *seventeen and one-half* cents per gallon, along with any penalties and interest that may accrue.

F. In accordance with § 62.1-44.34:13, a storage tank fee is imposed on each gallon of gasoline, aviation gasoline, diesel fuel (including dyed diesel fuel), blended fuel, and heating oil sold and delivered or used in the Commonwealth.

§ 58.1-2249. Tax on alternative fuel.

A. There is hereby levied a tax at the rate of ~~sixteen~~ *seventeen and one-half* cents per gallon on liquid alternative fuel used to operate a highway vehicle by means of a vehicle supply tank that stores

1530 fuel only for the purpose of supplying fuel to operate the vehicle. There is hereby levied a tax at a rate
1531 equivalent to ~~sixteen~~ *seventeen and one-half* cents per gallon on all other alternative fuel used to operate
1532 a highway vehicle. The Commissioner shall determine the equivalent rate applicable to such other
1533 alternative fuels.

1534 B. In addition to any tax imposed by this article, there is hereby levied an annual license tax of ~~fifty~~
1535 ~~dollars~~ \$70 per vehicle on each highway vehicle that is fueled from a private source if the alternative
1536 fuels tax levied under this article has not been paid on fuel used in the vehicle. If such a highway
1537 vehicle is not in operation by January 1 of any year, the license tax shall be reduced by one-twelfth for
1538 each complete month which shall have elapsed since the beginning of such year.

1539 § 58.1-2289. Disposition of tax revenue generally.

1540 A. ~~Unless Except~~ as otherwise provided in *subsection F and elsewhere* in this section, all taxes and
1541 fees, including civil penalties, collected by the Commissioner pursuant to this chapter, less a reasonable
1542 amount to be allocated for refunds, shall be promptly paid into the state treasury and shall constitute
1543 special funds within the Commonwealth Transportation Fund. Any balances remaining in these funds at
1544 the end of the year shall be available for use in subsequent years for the purposes set forth in this
1545 chapter, and any interest income on such funds shall accrue to these funds. Except as provided in
1546 *subsection F and* § 33.1-23.03:1, no portion of the revenue derived from taxes collected pursuant to
1547 §§ 58.1-2217, 58.1-2249 or § 58.1-2701, and remaining after authorized refunds for nonhighway use of
1548 fuel, shall be used for any purpose other than the construction, reconstruction or maintenance of the
1549 roads and projects comprising the State Highway System, the Interstate System and the secondary
1550 system of state highways and expenditures directly and necessarily required for such purposes, including
1551 the retirement of revenue bonds.

1552 ~~Revenues~~ *Except as provided in subsection F*, revenues collected under this chapter may be also used
1553 for (i) contributions toward the construction, reconstruction or maintenance of streets in cities and towns
1554 of such sums as may be provided by law and (ii) expenditures for the operation and maintenance of the
1555 Department of Transportation, the Department of Rail and Public Transportation, the Department of
1556 Aviation, the Virginia Port Authority, and the Department of Motor Vehicles as may be provided by
1557 law.

1558 The Governor is hereby authorized to transfer out of such fund an amount necessary for the
1559 inspection of gasoline and motor grease measuring and distributing equipment, and for the inspection
1560 and analysis of gasoline for purity.

1561 B. ~~The~~ *Except as provided in subsection F*, the tax collected on each gallon of aviation fuel sold and
1562 delivered or used in this Commonwealth, less refunds, shall be paid into a special fund of the state
1563 treasury. Proceeds of this special fund within the Commonwealth Transportation Fund shall be disbursed
1564 upon order of the Department of Aviation, on warrants of the Comptroller, to defray the cost of the
1565 administration of the laws of this Commonwealth relating to aviation, for the construction, maintenance
1566 and improvement of airports and landing fields to which the public now has or which it is proposed
1567 shall have access, and for the promotion of aviation in the interest of operators and the public generally.

1568 C. One-half cent of the tax collected on each gallon of fuel on which ~~the a~~ refund has been paid at
1569 ~~the rate of seventeen cents per gallon, or in the case of diesel fuel, fifteen and one-half cents per gallon~~
1570 *for gasoline, gasohol, diesel fuel, blended fuel, and alternative fuel*, for fuel consumed in tractors and
1571 unlicensed equipment used for agricultural purposes shall be paid into a special fund of the state
1572 treasury, known as the Virginia Agricultural Foundation Fund, to be disbursed to make certain refunds
1573 and defray the costs of the research and educational phases of the agricultural program, including
1574 supplemental salary payments to certain employees at Virginia Polytechnic Institute and State University,
1575 the Department of Agriculture and Consumer Services and the Virginia Truck and Ornamentals Research
1576 Station, including reasonable expenses of the Virginia Agricultural Council.

1577 D. One and one-half cents of the tax collected on each gallon of fuel used to propel a commercial
1578 watercraft upon which a refund has been paid shall be paid to the credit of the Game Protection Fund of
1579 the state treasury to be made available to the Board of Game and Inland Fisheries until expended for the
1580 purposes provided generally in subsection C of § 29.1-701, including acquisition, construction,
1581 improvement and maintenance of public boating access areas on the public waters of this
1582 Commonwealth and for other activities and purposes of direct benefit and interest to the boating public
1583 and for no other purpose. However, one and one-half cents per gallon on fuel used by commercial
1584 fishing, oystering, clamming, and crabbing boats shall be paid to the Department of Transportation to be
1585 used for the construction, repair, improvement and maintenance of the public docks of this
1586 Commonwealth used by said commercial watercraft. Any expenditures for the acquisition, construction,
1587 improvement and maintenance of the public docks shall be made according to a plan developed by the
1588 Virginia Marine Resources Commission.

1589 From the tax collected pursuant to the provisions of this chapter from the sales of gasoline used for
1590 the propelling of watercraft, *after deduction for the additional applicable revenues generated by*
1591 *increases in the rates of taxes under this chapter pursuant to enactments of a Session of the General*

Assembly held in 2006 and after deduction for lawful refunds, there shall be paid into the state treasury for use by the Marine Resources Commission, the Virginia Soil and Water Conservation Board, the State Water Control Board, and the Commonwealth Transportation Board to (i) improve the public docks as specified in this section, (ii) improve commercial and sports fisheries in Virginia's tidal waters, (iii) make environmental improvements including, without limitation, fisheries management and habitat enhancement in the Chesapeake and its tributaries, and (iv) further the purposes set forth in § 33.1-223, a sum as established by the General Assembly.

E. Notwithstanding other provisions of this section, there shall be transferred from moneys collected pursuant to this section to a special fund within the Commonwealth Transportation Fund in the state treasury, to be used to meet the necessary expenses of the Department of Motor Vehicles, an amount equal to one percent of a sum to be calculated as follows: the tax revenues collected pursuant to this chapter, at the tax rates in effect on December 31, 1986, less refunds authorized by this chapter and less taxes collected for aviation fuels.

F. An amount equivalent to the net additional revenues, as determined by the Commissioner, generated by increases in the rates of taxes under this chapter pursuant to enactments of a Session of the General Assembly held in 2006 shall be deposited by the Comptroller into the Transportation Trust Fund established under § 33.1-23.03:1 and allocated pursuant to subsection B of § 33.1-23.03:2.

The Commissioner shall provide a monthly certification to the Comptroller reporting such net additional revenues generated in the preceding month. The certification for each month shall be provided to the Comptroller no later than the twentieth of the immediately following month. The Comptroller shall make the required deposits into the Transportation Trust Fund for each month's revenues no later than the last day of the immediately following month.

§ 58.1-2402. Levy.

A. There is hereby levied, in addition to all other taxes and fees of every kind now imposed by law, a tax upon the sale or use of motor vehicles in Virginia, other than (i) vehicles with a gross vehicle weight rating or gross combination weight rating of 26,001 pounds or more, or (ii) a sale to or use by a person for rental as an established business or part of an established business or incidental or germane to such business.

There shall also be levied a tax upon the rental of a motor vehicle in Virginia, without regard to whether such vehicle is required to be licensed by the Commonwealth. However, such tax shall not be levied upon a rental to a person for re-rental as an established business or part of an established business, or incidental or germane to such business.

The amount of the tax to be collected shall be determined by the Commissioner by the application of the following rates against the gross sales price or gross proceeds:

1. ~~Three percent and one-quarter percent through midnight on June 30, 2007, 3.5% beginning July 1, 2007, through midnight on June 30, 2008, and 3.75% beginning on and after July 1, 2008,~~ of the sale price of each motor vehicle sold in Virginia. If such motor vehicle is a manufactured home as defined in § 36-85.3, the tax shall be three percent of the sale price of each such manufactured home sold in this Commonwealth; if such vehicle is a mobile office as defined in § 58.1-2401, the tax shall be two percent of the sale price of each mobile office sold in this Commonwealth.

2. ~~Three percent and one-quarter percent through midnight on June 30, 2007, 3.5% beginning July 1, 2007, through midnight on June 30, 2008, and 3.75% beginning on and after July 1, 2008,~~ of the sale price of each motor vehicle, ~~or three percent of the sale price of each manufactured home as defined in § 36-85.3, or two percent of the sale price of each mobile office as defined in § 58.1-2401,~~ not sold in Virginia but used or stored for use in this Commonwealth; ~~or 3% of the sale price of each manufactured home as defined in § 36-85.3 or 2% of the sale price of each mobile office as defined in § 58.1-2401,~~ not sold in Virginia but used or stored for use in this Commonwealth. When any such motor vehicle or manufactured home is first used or stored for use in Virginia six months or more after its acquisition, the tax shall be based on its current market value.

3. Four percent of the gross proceeds from the rental in Virginia of any motor vehicle, except those with a gross vehicle weight rating or gross combination weight rating of 26,001 pounds or more.

4. In addition to the tax levied pursuant to subdivision A 3, a tax of four percent of the gross proceeds shall be levied on the rental in Virginia of any daily rental vehicle, whether or not such vehicle is required to be licensed in the Commonwealth.

5. In addition to all other applicable taxes and fees, a fee of two percent of the gross proceeds shall be imposed on the rental in Virginia of any daily rental vehicle, whether or not such vehicle is required to be licensed in the Commonwealth. For purposes of this chapter, the rental fee shall be implemented, enforced, and collected in the same manner that rental taxes are implemented, enforced, and collected.

6. The minimum tax levied on the sale of any motor vehicle in the Commonwealth shall be \$35, except as provided by those exemptions defined in § 58.1-2403.

B. A transaction taxed under subdivision A 1 shall not also be taxed under subdivision A 2, nor shall

the same transaction be taxed more than once under either subdivision. A motor vehicle subject to the tax imposed under subdivision A 3 shall be subject to the tax under either subdivision A 1 or A 2 when it ceases to be used for rental as an established business or part of an established business, or incidental or germane to such business.

C. Any motor vehicle, trailer or semitrailer exempt from this tax under subdivision 1 or 2 of § 58.1-2403 shall be subject to the tax, based on the current market value when such vehicle is no longer owned, rented or used by the United States government or any governmental agency, or the Commonwealth of Virginia or any political subdivision thereof. Further, any motor vehicle, trailer or semitrailer exempt from the tax imposed by this chapter under subdivision 11 of § 58.1-2403 or §§ 46.2-663 through 46.2-674 shall be subject to the tax, based on the current market value, when such vehicle is subsequently licensed to operate on the highways of this Commonwealth.

D. Any person who with intent to evade or to aid another person to evade the tax provided for herein, falsely states the selling price of a vehicle on a bill of sale, assignment of title, application for title, or any other document or paper submitted to the Commissioner pursuant to any provisions of this title or Title 46.2, shall be guilty of a Class 3 misdemeanor.

E. Effective January 1, 1997, any amount designated as a "processing fee" and any amount charged by a dealer for processing a transaction, which is required to be included on a buyer's order pursuant to subdivision 10 of § 46.2-1530, shall be subject to the tax.

§ 58.1-2425. Disposition of revenues.

A. All funds collected hereunder by the Commissioner shall be forthwith paid into the state treasury. Except as otherwise provided in this section, these funds shall constitute special funds within the Commonwealth Transportation Fund. Any balances remaining in these funds at the end of the year shall be available for use in subsequent years for the purposes set forth in this chapter, and any interest income on such funds shall accrue to these funds. The revenue so derived, after refunds have been deducted, is hereby allocated for the construction, reconstruction and maintenance of highways and the regulation of traffic thereon and for no other purpose. However, (i) all funds collected pursuant to the provisions of this chapter from manufactured homes, as defined in § 46.2-100, shall be distributed to the city, town, or county wherein such manufactured home is to be situated as a dwelling; (ii) all funds collected from the additional tax imposed by subdivision A 4 of § 58.1-2402 on the rental of daily rental vehicles shall be distributed quarterly to the city, town, or county wherein such vehicle was delivered to the rentee; (iii) effective January 1, 1987, an amount equivalent to the net additional revenues generated by enactments of the 1986 Special Session of the Virginia General Assembly which amended §§ 46.2-694, 46.2-697, 58.1-2401, 58.1-2402 and this section shall be distributed to and paid into the Transportation Trust Fund, a special fund within the Commonwealth Transportation Fund, and are hereby appropriated to the Commonwealth Transportation Board for transportation needs; (iv) except as otherwise provided in clause (iii) of this sentence, all moneys collected from the tax on the gross proceeds from the rental in Virginia of any motor vehicle pursuant to subdivision A 3 of § 58.1-2402 at the tax rate in effect on December 31, 1986, shall be paid by the Commissioner into the state treasury and shall be paid into the Rail Enhancement Fund established by § 33.1-221.1:1.1; and (v) all additional revenues resulting from the fee imposed under subdivision A 5 of § 58.1-2402 as enacted by the 2004 Session of the General Assembly shall be used to pay the debt service on the bonds issued by the Virginia Public Building Authority for the Statewide Agencies Radio System (STARS) for the Department of State Police pursuant to the authority granted by the 2004 Session of the General Assembly; and (vi) an amount equivalent to the net additional revenues generated by increases in the rates of taxes under subdivisions A 1 and A 2 of § 58.1-2402 pursuant to enactments of a Session of the General Assembly held in 2006 shall be deposited by the Comptroller into the Transportation Trust Fund established under § 33.1-23.03:1 and allocated pursuant to subsection B of § 33.1-23.03:2.

B. As provided in subsection A of § 58.1-638, of the funds becoming part of the Transportation Trust Fund pursuant to clause (iii) of subsection A of this section, an aggregate of 4.2 percent shall be set aside as the Commonwealth Port Fund; an aggregate of 2.4 percent shall be set aside as the Commonwealth Airport Fund; and an aggregate of 14.5 percent in fiscal year 1998-1999 and 14.7 percent in fiscal year 1999-2000 and thereafter shall be set aside as the Commonwealth Mass Transit Fund.

§ 58.1-2531. Distribution of certain revenue.

A. Beginning with the Commonwealth's 2006-2007 fiscal year and for each fiscal year thereafter, all revenues collected by the Commission from the tax imposed under this chapter shall be deposited by the Comptroller into the Transportation Trust Fund established under § 33.1-23.03:1 until the amount deposited into the Fund pursuant to this section equals the revenues collected from such tax for the immediately preceding calendar year that were attributable to any policy of motor vehicle insurance as defined in § 38.2-124, including any motor vehicle insurance included in a combination policy as defined in § 38.2-1921.

All revenues deposited to the Transportation Trust Fund pursuant to this section shall be allocated

pursuant to subsection B of § 33.1-23.03:2.

B. For purposes of the Comptroller's deposits under this section, the Commissioner of the Bureau of Insurance shall, no later than July 15 of each year, provide a written certification to the Comptroller that reports the amounts to be deposited into the Transportation Trust Fund in the fiscal year as required under this section. After the required amount has been deposited into such Fund, the Comptroller shall deposit all remaining revenues collected in the fiscal year from the taxes imposed under this chapter into the general fund of the state treasury. The Comptroller shall make all deposits under this section as soon as practicable.

No refund of the tax imposed under this chapter shall be paid from the revenues designated for deposit to the Transportation Trust Fund under this section.

§ 58.1-2701. Amount of tax.

A. Except as provided in subsection B, every motor carrier shall pay a road tax equivalent to ~~nineteen and one-half~~ ^{twenty-one} cents per gallon calculated on the amount of motor fuel, diesel fuel or liquefied gases (which would not exist as liquids at a temperature of sixty degrees Fahrenheit and a pressure of 14.7 pounds per square inch absolute), used in its operations within the Commonwealth.

The tax imposed by this chapter shall be in addition to all other taxes of whatever character imposed on a motor carrier by any other provision of law.

B. In lieu of the tax imposed in subsection A, motor carriers registering qualified highway vehicles that are not registered under the International Registration Plan shall pay a fee of ~~\$100~~ ^{\$150} per year for each qualified highway vehicle. The fee is due and payable when the vehicle registration fees are paid pursuant to the provisions of Article 7 (§ 46.2-685 et seq.) of Chapter 6 of Title 46.2.

If a vehicle becomes a qualified highway vehicle before the end of its registration period, the fee due at the time the vehicle becomes a qualified highway vehicle shall be prorated monthly to the registration expiration month. Fees paid under this subsection shall not be refunded unless a full refund of the registration fee paid is authorized by law.

C. All taxes and fees paid under the provisions of this chapter shall be credited to the Highway Maintenance and Operating Fund, a special fund within the Commonwealth Transportation Fund.

§ 58.1-2706. Credit for payment of motor fuel, diesel fuel or liquefied gases tax.

A. Every motor carrier subject to the road tax shall be entitled to a credit on such tax equivalent to ~~sixteen~~ ^{seventeen and one-half} cents per gallon on all motor fuel, diesel fuel and liquefied gases purchased by such carrier within the Commonwealth for use in its operations either within or without the Commonwealth and upon which the motor fuel, diesel fuel or liquefied gases tax imposed by the laws of the Commonwealth has been paid by such carrier. Evidence of the payment of such tax in such form as may be required by, or is satisfactory to, the Department shall be furnished by each carrier claiming the credit herein allowed.

B. When the amount of the credit to which any motor carrier is entitled for any quarter exceeds the amount of the tax for which such carrier is liable for the same quarter, the excess may: (i) be allowed as a credit on the tax for which such carrier would be otherwise liable for any of the eight succeeding quarters or (ii) be refunded, upon application, duly verified and presented and supported by such evidence as may be satisfactory to the Department.

C. The Department may allow a refund upon receipt of proper application and review. It shall be at the discretion of the Department to determine whether an audit is required.

D. The refund may be allowed without a formal hearing if the amount of refund is agreed to by the applicant. Otherwise, a formal hearing on the application shall be held by the Department after notice of not less than ten days to the applicant and the Attorney General.

E. Whenever any refund is ordered it shall be paid out of the Highway Maintenance and Construction Fund.

F. Whenever a person operating under lease to a motor carrier to perform transport services on behalf of the carrier purchases motor fuel, diesel fuel or liquefied gases relating to such services, such payments or purchases may, at the discretion of the Department, be considered payment or purchases by the carrier.

§ 58.1-3825.1. Additional transient occupancy tax in certain counties and cities.

A. In addition to such transient occupancy taxes as are authorized by this chapter, the governing body of a county or city that is included in a regional transportation authority established pursuant to Chapter 48.3 (§ 15.2-4841 et seq.) of Title 15.2 may impose an additional transient occupancy tax at the rate of 1% of the amount of charge for the occupancy of any room or space occupied, provided that the county or city appropriates the revenues collected from such tax to the regional transportation authority of which it is a member.

B. No county or city imposing the tax pursuant to this section shall cease to impose such tax so long as the respective regional transportation authority (i) is currently engaged in a transportation project within the boundaries of the county or city, (ii) has entered into a binding commitment to begin a

1776 transportation project within the boundaries of the county or city, or (iii) has issued bonds or incurred
1777 other evidence of debt that has not been satisfied or paid in full and that relate to a transportation
1778 project undertaken by the regional transportation authority within the boundaries of the county or city.

1779 § 58.1-3825.2. Additional transient occupancy tax in certain counties and cities.

1780 A. In addition to such transient occupancy taxes as are authorized by this chapter, the governing
1781 body of a county or city that is included in a regional transportation authority created under law on or
1782 after April 1, 2006, other than Chapter 48.3 (§ 15.2-4841 et seq.) of Title 15.2, for purposes including
1783 but not limited to controlling, operating, tolling, constructing, and acquiring transportation facilities in
1784 the Hampton Roads region may impose an additional transient occupancy tax at the rate of 1% of the
1785 amount of charge for the occupancy of any room or space occupied, provided that the county or city
1786 appropriates the revenues collected from such tax to such transportation authority.

1787 B. No county or city imposing the tax pursuant to this section shall cease to impose such tax so long
1788 as the transportation authority described in subsection A (i) is currently engaged in a transportation
1789 project within the boundaries of the county or city, (ii) has entered into a binding commitment to begin
1790 a transportation project within the boundaries of the county or city, or (iii) has issued bonds or
1791 incurred other evidence of debt that has not been satisfied or paid in full and that relate to a
1792 transportation project undertaken by the regional transportation authority within the boundaries of the
1793 county or city.

1794 2. That each county or city which imposes the tax under §§ 58.1-605.1, 58.1-606.1, 58.1-802.1,
1795 58.1-3825.1, or 58.1-3825.2 of the Code of Virginia pursuant to the provisions of this act shall for
1796 each fiscal year in which it imposes such tax expend or disburse for transportation purposes an
1797 amount (computed without regard to any revenues generated in the fiscal year from such tax) that
1798 is at least equal to the total amount expended or disbursed for transportation purposes by the
1799 county or city in its fiscal year that began in calendar year 2005.

1800 3. That any revenues distributed to a regional transportation authority pursuant to §§ 58.1-605.1,
1801 58.1-606.1, 58.1-3825.1, or 58.1-3825.2, or collected by a county or city pursuant to § 58.1-802.1 of
1802 the Code of Virginia, shall not be used to calculate or reduce the share of local, federal, and state
1803 revenues otherwise available to any county or city imposing such taxes. Further, such revenues
1804 and moneys shall not be included in any computation of, or formula for, a locality's ability to pay
1805 for public education, upon which appropriations of state revenues to local governments for public
1806 education are determined.

1807 4. That the tenth enactment clauses of Chapter 1019 and Chapter 1044 of the Acts of Assembly of
1808 2000 are repealed.

1809 5. That no provision of this act shall become effective unless under legislation passed by a session
1810 of the General Assembly held in 2006 that becomes law (i) each of the Counties of Arlington,
1811 Fairfax, Loudoun, and Prince William, and the Cities of Alexandria, Fairfax, Falls Church,
1812 Manassas, and Manassas Park are authorized to impose a local general retail sales tax, in addition
1813 to the tax set forth under § 58.1-605, with the revenues therefrom required to be appropriated to
1814 the Northern Virginia Transportation Authority established under § 15.2-4830 of the Code of
1815 Virginia and (ii) an authority is created on or after April 1, 2006, pursuant to law other than the
1816 provisions of Chapter 48.3 (§ 15.2-4841 et seq.) of Title 15.2, for purposes including but not limited
1817 to controlling, operating, tolling, constructing, and acquiring transportation facilities in the
1818 Hampton Roads region and each county or city that is included in such authority is authorized to
1819 impose a local general retail sales tax, in addition to the tax set forth under § 58.1-605, with the
1820 revenues therefrom required to be appropriated to such authority.