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**HOUSE BILL NO. 994**

Offered January 9, 2008

Prefiled January 8, 2008

A *BILL to amend and reenact §§ 58.1-2244 and 58.1-2250 of the Code of Virginia, relating to motor fuels tax; exemption for certain alternative fuel.*

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Patron—Bell

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Referred to Committee on Finance

**Be it enacted by the General Assembly of Virginia:****1. That §§ 58.1-2244 and 58.1-2250 of the Code of Virginia are amended and reenacted as follows:**

§ 58.1-2244. Persons required to be licensed.

A person shall obtain a license before conducting the activities of:

1. A provider of alternative fuel;

2. A bulk user of alternative fuel;

3. A retailer of alternative fuel; or

4. A person who fuels his highway vehicle from his private source, if the alternative fuels tax on alternative fuel used in the vehicle has not been paid, *except any person who collects and purifies waste vegetable oil solely for use in his own diesel-powered vehicle, and such vehicle is used for non-business purposes.*

§ 58.1-2250. Exemptions from tax.

No tax shall be levied or collected pursuant to this article on:

1. Alternative fuel sold and delivered to a governmental entity for the exclusive use by the governmental entity. This exemption shall not apply with respect to alternative fuel sold or delivered to any person operating under contract with the governmental entity; and

2. Alternative fuel sold and delivered to a nonprofit charitable organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purpose of providing charitable, long-distance, advanced life-support, air ambulance services for low-income medical patients in the Commonwealth, for the exclusive use of such organization in the operation of an aircraft.

3. *Waste vegetable oil that has been collected and purified by a person solely for use in his own diesel-powered vehicle, and such vehicle is used for non-business purposes.*

INTRODUCED

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