

2009 SESSION

INTRODUCED

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SENATE BILL NO. 1358

Offered January 14, 2009

Prefiled January 14, 2009

A BILL to amend and reenact § 58.1-2250 of the Code of Virginia, relating to an alternative fuels tax exemption for agricultural operations.

Patron—Hanger

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-2250 of the Code of Virginia is amended and reenacted as follows:

§ 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; or

3. Alternative fuel produced by the owner or lessee of an agricultural operation, as defined in § 3.2-300, and used (i) exclusively for farm use in any vehicle registered pursuant to § 46.2-698 or (ii) in any motor vehicles operated by the owner or lessee, or any of his immediate family members.

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SB1358