

VIRGINIA ACTS OF ASSEMBLY -- 2010 SESSION

CHAPTER 441

An Act to amend and reenact § 58.1-1718.1 of the Code of Virginia, relating to state motor fuels sales tax in Northern Virginia.

[H 1329]

Approved April 11, 2010

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-1718.1 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-1718.1. Definitions.

"Distributor" means (i) any person engaged in the business of selling fuels in the Commonwealth who brings, or causes to be brought, into the Commonwealth from outside the Commonwealth any fuels for sale, or any other person engaged in the business of selling fuels in the Commonwealth; (ii) any person who makes, manufactures, fabricates, processes, or stores fuels in the Commonwealth for sale in the Commonwealth; or (iii) any person engaged in the business of selling fuels outside the Commonwealth who ships or transports fuels to any person in the business of selling fuels in the Commonwealth.

"Fuel" means any fuel subject to tax under Chapter 22 (§ 58.1-2200 et seq.) of this title.

"Gross sales" means the same as that term is defined in § 58.1-602.

"Person" means any individual, corporation, partnership, association, company, business, trust, joint venture, or other legal entity.

"Retail dealer" means any person who sells fuels to a consumer or to any person for any purpose other than resale.

"Sales price" means the same as that term is defined in § 58.1-602 and also includes all transportation and delivery charges, regardless of whether the charges are separately stated on the invoice.