

# VIRGINIA ACTS OF ASSEMBLY -- 2011 SESSION

## CHAPTER 649

*An Act to amend and reenact § 58.1-640 of the Code of Virginia, relating to the Virginia Tire Recycling Fee.*

[S 1431]

Approved March 26, 2011

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

**1. That § 58.1-640 of the Code of Virginia is amended and reenacted as follows:**

§ 58.1-640. Definitions.

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

"Fund" means the Waste Tire Trust Fund.

"Retailer of tires" means any person engaged in the business of making retail sales of tires, whether new or used, within this Commonwealth, *and also includes any person who installs tires in the Commonwealth pursuant to an agreement with a person who makes a retail sale of such tires, but does not collect the tax under this Chapter.*

"Retail sales" do not include the sale of tires to a person solely for the purpose of resale, provided the subsequent retail sale in this Commonwealth is subject to the tax levied by the provisions of this chapter.

"Tire" means a continuous solid or pneumatic rubber covering encircling the wheel of a vehicle used for transportation purposes.