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14 15 **HOUSE BILL NO. 1525**

Offered January 14, 2015 Prefiled January 6, 2015

A BILL to require the Department of Taxation to provide its methodology in computing and an accounting of the calculation of certain administrative costs.

Patrons-Minchew, Rust, Futrell, Keam, Kory and Simon; Senators: Ebbin, Barker, Favola and Howell

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. § 1. The Department of Taxation shall provide to the Northern Virginia Transportation Authority (NVTA) the methodology it uses in determining, and an itemized accounting of, the amount of revenue it retains in costs incurred for administering the collection of sales tax revenue pursuant to subsection B of Item 272 of Chapter 2 of the Acts of Assembly of 2014, Special Session I, that otherwise would be revenue due the Northern Virginia Transportation Authority. The Department shall include in the methodology and accounting the reason for substantial fluctuations in the amount of such costs.