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**HOUSE BILL NO. 355**

Offered January 10, 2018

Prefiled January 4, 2018

A *BILL to amend and reenact § 58.1-2272 of the Code of Virginia, relating to Virginia Fuels Tax Act; delivering fuel.*

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 Patron—Reid
 

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Referred to Committee on Finance

**Be it enacted by the General Assembly of Virginia:****1. That § 58.1-2272 of the Code of Virginia is amended and reenacted as follows:****§ 58.1-2272. Prohibited acts; criminal penalties.**

A. Any person who commits any of the following acts shall be guilty of a Class 1 misdemeanor:

1. Failing to obtain a license required by this chapter;
2. Failing to file a return required by this chapter;
3. Failing to pay a tax when due under this chapter;
4. Failing to pay a tax collected on behalf of a destination state to that state when it is due;
5. Making a false statement in an application, return, ticket, invoice, statement, or any other document required under this chapter;
6. Making a false statement in an application for a refund;
7. Failing to keep records as required under this chapter;
8. Refusing to allow the Commissioner or a representative of the Commissioner to examine the person's books and records concerning fuel;
9. Failing to make a required disclosure of the correct amount of fuel sold or used in the Commonwealth;
10. Failing to file a replacement or additional bond or certificate of deposit as required under this chapter;
11. Failing to show or give a shipping document as required under this chapter;
12. Refusing to allow a licensed distributor, licensed exporter, or licensed importer to defer payment of tax to the supplier, as required by § 58.1-2231;
13. Refusing to allow a bulk user of alternative fuel or a retailer of alternative fuel who has posted a bond in accordance with § 58.1-2246 to defer payment of tax to the provider of alternative fuel, as required by § 58.1-2252;
14. Refusing to allow a licensed distributor or a licensed importer to take a deduction or discount allowed by § 58.1-2233 when remitting the tax to the supplier, or to allow a licensed retailer of alternative fuel to take a deduction or discount allowed by § 58.1-2254 when remitting the tax to the provider of alternative fuel;
15. Using, delivering, or selling any aviation fuel for use or intended for use in highway vehicles or watercraft;
16. Violating the provisions of § 58.1-2278;
17. Interfering with or refusing to permit seizures authorized under § 58.1-2274; or
18. Delivering fuel from a transport truck or tank wagon to the fuel tank of a highway vehicle, except (i) in an emergency or (ii) when such transport truck or tank wagon is being operated in the normal course of business by a person properly licensed by the Department.

B. A person who knowingly commits any of the following acts shall be guilty of a Class 1 misdemeanor:

1. Dispenses any fuel on which tax levied pursuant to this chapter has not been paid into the supply tank of a highway vehicle, watercraft, or aircraft; or
2. Allows any fuel on which tax levied pursuant to this chapter has not been paid to be dispensed into the supply tank of a highway vehicle, watercraft, or aircraft.

INTRODUCED

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