

# VIRGINIA ACTS OF ASSEMBLY -- 2019 SESSION

## CHAPTER 53

*An Act to amend and reenact § 58.1-1738 of the Code of Virginia, relating to motor vehicle rental tax.*

[H 1974]

Approved February 19, 2019

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

**1. That § 58.1-1738 of the Code of Virginia is amended and reenacted as follows:**

**§ 58.1-1738. Administration of the tax.**

The tax on the rental of a motor vehicle shall be paid by the person renting such motor vehicle, collected by the rentor of such motor vehicle, and remitted to the Tax Commissioner on or before the twentieth day of the month following the month in which the gross proceeds from such rental were due. All of the responsibilities imposed on dealers in Chapter 6 (§ 58.1-600 et seq.) ~~of this title~~ shall apply to rentors for purposes of this article, *except the provision in subsection A of § 58.1-615 requiring a sales or use tax return to be filed when the dealer is not liable to remit to the Tax Commissioner any tax for the period covered by the return.* The tax on rental transactions in the Commonwealth shall apply regardless of the state for which a certificate of title is required.

The provisions of Chapter 6 (§ 58.1-600 et seq.) ~~of this title~~ shall apply to this article, mutatis mutandis, except as herein provided.