

# VIRGINIA ACTS OF ASSEMBLY -- 1994 SESSION

## CHAPTER 443

*An Act to amend the Code of Virginia by adding a section numbered 58.1-1401.1, relating to watercraft sales and use tax.*

[H 68]

Approved April 8, 1994

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

**1. That the Code of Virginia is amended by adding a section numbered 58.1-1401.1 as follows:**

*§ 58.1-1401.1. When motor deemed a watercraft.*

*Any motor used to power a watercraft as defined in § 58.1-1401 and sold separately from such watercraft shall be deemed a watercraft for purposes of this chapter.*