

LD7112677

SENATE BILL NO. 308

Offered January 25, 1994

A BILL to amend and reenact §§ 58.1-2114, 58.1-2126 and 58.1-2700 of the Code of Virginia, relating to motor fuel, special fuel, and road taxes.

Patrons—Schewel and Gartlan

Referred to the Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That §§ 58.1-2114, 58.1-2126 and 58.1-2700 of the Code of Virginia are amended and reenacted as follows:

§ 58.1-2114. Refunds to certain bus lines and taxicab services; payment.

A. Any person who purchases motor fuel for consumption in motor vehicles used in operating an urban or suburban bus line or a taxicab service within the Commonwealth, or used in regular route service over the highways of this Commonwealth by common carriers of passengers certificated pursuant to § 56-280 shall be entitled to a refund on the tax paid on any such motor fuel. However, no refund shall be granted unless the majority of the passengers utilizing such bus line or taxicab service do so for the purpose of travel for a distance of not more than forty miles, one way, in a single day between their place of abode and their place of employment, shopping areas or schools.

The amount of the refund shall be equal to the amount of the tax paid, except for refunds granted on the tax paid on fuel used by a taxicab service. The refund granted on fuel used by a taxicab service shall be in an amount equal to the tax paid less one cent per gallon on fuel so used.

B. Any person entitled to a refund under subsection A of this section shall file with the Commissioner, on forms prepared and furnished by him, an application, in writing, duly signed by the applicant, and accompanied by a paid ticket or invoice from the dealer or retailer showing such purchase. The application shall set forth: (i) the total amount of fuel purchased; (ii) the total amount of fuel used as provided in subsection A of this section; and (iii) how such fuel was used. The Commissioner, upon the presentation of such application and paid ticket, invoice or other document, shall pay to the applicant from the taxes collected on motor fuel, the refund as provided in subsection A of this section. The application for a refund must be filed with the Commissioner within three months from the date of the sale or invoice.

No refund shall be granted for motor vehicle fuel taxes paid on taxicab services unless the applicant is the holder of a permit from the State Corporation Commission. No such applicant shall be denied a refund by reason of the fee arrangement between the holder of the permit and the driver or drivers, if all other conditions of this section have been met. Any refunds made hereunder shall be deducted from the urban highway funds allocated to the highway construction district, pursuant to Article 1.1 (§ 33.1-23.01 et seq.) of Chapter 1 of Title 33.1, in which the recipient has its principal place of business.

C. Except as otherwise provided in this chapter, all provisions of law applicable to the refund of gasoline taxes and other motor fuel taxes by the Commissioner shall apply to the refunds authorized by this section. Any city, town or county having withdrawn its roads from the secondary system of state highways under the provisions of § 11 of Chapter 415 of the Acts of 1932 shall receive its proportionate share of such special funds as is now provided by law with respect to other motor fuel tax receipts.

§ 58.1-2126. Refund to certain bus lines, taxicab services and common carriers.

Any person who purchases special fuel for consumption in motor vehicles used (i) in operating urban or suburban bus lines or taxicab services in the Commonwealth or (ii) in regular route service over the highways of the Commonwealth by common carriers of passengers certificated pursuant to § 56-280 shall be entitled to a refund of the tax paid pursuant to this chapter on such fuel. The refund shall be granted upon compliance with the requirements and procedures as provided in § 58.1-2114.

§ 58.1-2700. Definitions. Whenever used in this chapter, the term:

"Commission" means the State Corporation Commission, which is responsible for the administration of this chapter.

"Motor carrier" means every person, firm or corporation who owns or operates or causes to be operated on any highway in this Commonwealth any road tractor, tractor truck, or truck having more than two axles. "Motor carrier" also includes any common carrier of passengers or charter bus line certificated under Title 56.

"Operations" means the physical activities of all such vehicles, whether loaded or empty, whether for compensation or not for compensation, and whether owned by or leased to the motor carrier who operates them or causes them to be operated.

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SB308

60 "Road tractor" means every motor vehicle designed and used for drawing other vehicles and not so  
61 constructed as to carry any load thereon independently or any part of the weight of a vehicle or load so  
62 drawn.

63 "Tractor truck" means every motor vehicle designed and used primarily for drawing other vehicles  
64 and not so constructed as to carry a load other than a part of the load and weight of the vehicle attached  
65 thereto, and shall include, but not be limited to, any truck having more than four wheels used to draw  
66 boats, mobile homes, sections of prefabricated houses or more than one motor vehicle.