

1996 SESSION

INTRODUCED

963263146

HOUSE BILL NO. 171

Offered January 10, 1996

A *BILL to amend and reenact § 58.1-2423 of the Code of Virginia, relating to motor vehicle sales and use tax refunds.*

Patrons—Cantor, Cunningham, Hall, Rhodes and Rollison

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-2423 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-2423. Refunds generally; to foreign nationals.

In the event it shall appear to the satisfaction of the Commissioner that any tax imposed by this chapter has been erroneously or illegally collected from any person, *or has been collected from a person who purchased and returned the vehicle to a dealership which offered a "money-back guarantee,"* the Commissioner shall certify the amount thereof to the Comptroller, who shall thereupon draw his warrant for such certified amount on the State Treasurer. Such refund shall be paid by the State Treasurer.

In the event that it shall appear to the satisfaction of the Commissioner that the tax imposed by this chapter was upon a motor vehicle purchased by a foreign national and that within six months after the date of purchase the motor vehicle has been exported to a foreign country, the Commissioner shall certify the amount to the Comptroller who shall thereupon draw his warrant for such certified amount on the State Treasurer. Such refund shall be paid by the State Treasurer.

No refund shall be made under the provisions of this section unless a written statement is filed with the Commissioner setting forth the reason such refund is claimed. The claim shall be in such form as the Commissioner shall prescribe. It shall be filed with the Commissioner within three years from the date of the payment of the tax.

INTRODUCED

HB171