

VIRGINIA ACTS OF ASSEMBLY -- 1997 SESSION

CHAPTER 300

An Act to amend and reenact § 58.1-2142.1 of the Code of Virginia, relating to willful commission of prohibited acts to evade the fuels tax laws; criminal penalties.

[H 1702]

Approved March 12, 1997

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-2142.1 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-2142.1. Willful commission of prohibited acts; criminal penalties.

A. If any person willfully commits any of the following acts with the intent to evade the Commonwealth's fuels tax laws, or to assist any other person in such evasion efforts, he shall be guilty of a Class 6 felony:

1. Importing or causing to be imported into the Commonwealth any fuel unless: (i) such person is the holder of a valid license, (ii) the liability for the tax imposed under this chapter has been assumed by a licensee holding a valid license, or (iii) such person is a common carrier operating under the authority of the ~~State Corporation Commission~~ *Department of Motor Vehicles*. The provisions of this subdivision shall not apply to the importation of fuel into the Commonwealth in the fuel supply tank of a highway vehicle.

2. Altering, manipulating, replacing, or in any other manner tampering or interfering with, or causing to be altered, manipulated, replaced, tampered or interfered with, a totalizer attached to fuel pumps to measure the dispensing of fuel for the purpose of evading or circumventing the fuels tax laws of this chapter.

3. Not paying fuels taxes and diverting such tax proceeds for other purposes.

4. Converting fuel tax proceeds by a licensee, or its agents or representatives, for his or their own use, or attempting to convert such fuel tax proceeds with the intent to defraud the Commonwealth.

5. Illegally collecting fuel taxes when not authorized or licensed by the Commissioner to do so.

6. Illegally importing fuel into the Commonwealth.

7. Conspiring with any other person or persons to engage in an act, plan, or scheme to defraud the Commonwealth of fuels tax proceeds.

8. Using any dyed diesel fuel for a use that the user knows or has reason to know is a taxable use of the fuel, or selling any dyed diesel fuel to a person who the seller knows or has reason to know will use the fuel for a taxable use.

9. Altering or attempting to alter the strength or composition of any dye or marker in any dyed diesel fuel intended to be used for a taxable purpose.

B. Notwithstanding subsection A, if any person engages in the activity described in subdivision A 8 and the amount of fuel involved is not more than twenty gallons, such person shall be guilty of a Class 1 misdemeanor.