

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3734 of the Code of Virginia, relating to license tax on motor*  
3 *vehicle dealers.*

4 [H 1930]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-3734 of the Code of Virginia is amended and reenacted as follows:**

8 § 58.1-3734. License tax on motor vehicle dealers.

9 A. Notwithstanding the provisions of § 58.1-605, whenever any county, city or town imposes a  
10 license tax applicable to motor vehicle dealers measured by the gross receipts of such dealer, the dealer  
11 may separately state the amount of tax applicable to each sale of a motor vehicle and add such tax to  
12 the sales price of the motor vehicle. The failure of such merchant to recover the tax from the purchaser  
13 shall not relieve such merchant from the obligation to pay the tax to the county, city or town. Any  
14 county, city or town may provide by ordinance for the quarterly collection of the gross receipt taxes on  
15 such dealers who separately state during the year such receipts are earned.

16 B. Any county, city or town may also provide by ordinance that when a motor vehicle dealer collects  
17 excess business license tax, such dealer shall exercise due diligence to refund such tax to the purchaser  
18 within 120 days of discovering such overpayment, and such dealer shall produce evidence of such  
19 refund to the commissioner of the revenue or other local assessing officer upon the request of either.  
20 Any amounts that are not refunded to purchasers shall be remitted to the commissioner of the revenue  
21 or other local assessing officer as additional business license tax.

ENROLLED

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