

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-2706 of the Code of Virginia, relating to credit for payment of*
3 *motor fuel, diesel fuel or liquefied gases tax.*

4 [H 1934]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-2706 of the Code of Virginia is amended and reenacted as follows:**

8 § 58.1-2706. Credit for payment of motor fuel, diesel fuel or liquefied gases tax.

9 A. Every motor carrier subject to the road tax shall be entitled to a credit on such tax equivalent to
10 sixteen cents per gallon on all motor fuel ~~or, diesel fuel or ten cents per gallon on~~ and liquefied gases
11 purchased by such carrier within the Commonwealth for use in its operations either within or without
12 the Commonwealth and upon which *the* motor fuel, diesel fuel or liquefied gases tax imposed by the
13 laws of the Commonwealth has been paid by such carrier. Evidence of the payment of such tax in such
14 form as may be required by, or is satisfactory to, the Department shall be furnished by each carrier
15 claiming the credit herein allowed.

16 B. When the amount of the credit to which any motor carrier is entitled for any quarter exceeds the
17 amount of the tax for which such carrier is liable for the same quarter, the excess may: (i) be allowed as
18 a credit on the tax for which such carrier would be otherwise liable for any of the eight succeeding
19 quarters or (ii) be refunded, upon application, duly verified and presented and supported by such
20 evidence as may be satisfactory to the Department.

21 C. The Department may allow a refund upon receipt of proper application and review. It shall be at
22 the discretion of the Department to determine whether an audit is required.

23 D. The refund may be allowed without a formal hearing if the amount of refund is agreed to by the
24 applicant. Otherwise, a formal hearing on the application shall be held by the Department after notice of
25 not less than ten days to the applicant and the Attorney General.

26 E. Whenever any refund is ordered it shall be paid out of the Highway Maintenance and
27 Construction Fund.

28 F. Whenever a person operating under lease to a motor carrier to perform transport services on
29 behalf of the carrier purchases motor fuel, diesel fuel or liquefied gases relating to such services, such
30 payments or purchases may, at the discretion of the Department, be considered payment or purchases by
31 the carrier.

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