

# 2002 SESSION

INTRODUCED

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## HOUSE BILL NO. 347

Offered January 9, 2002

Prefiled January 7, 2002

*A BILL to amend and reenact § 58.1-2226 of the Code of Virginia, relating to exemptions from motor fuel taxes.*

Patron—Wright

Referred to Committee on Finance

### **Be it enacted by the General Assembly of Virginia:**

#### **1. That § 58.1-2226 of the Code of Virginia is amended and reenacted as follows:**

§ 58.1-2226. Exemptions from tax.

No tax shall be levied or collected pursuant to this chapter on:

1. Motor fuel sold and delivered to a governmental entity for the exclusive use by the governmental entity. This exemption shall not apply with respect to fuel sold or delivered to any person operating under contract with the governmental entity;

2. Motor fuel sold and delivered to a nonprofit charitable organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purpose of providing charitable, long-distance, advanced life-support, air ambulance services for low-income medical patients in the Commonwealth, for the exclusive use of such organization in the operation of an aircraft;

3. Bonded aviation jet fuel;

4. Dyed diesel fuel, except as provided in subdivision A 1 of § 58.1-2225;

5. Motor fuel removed, by transport truck or another means of transfer outside the terminal transfer system, from a terminal for export, if the supplier of the motor fuel collects tax on the fuel at the rate of the motor fuel's destination state; ~~or~~

6. Heating oil, as defined in § 58.1-2201; *or*

7. *Motor fuel used in operating or propelling the equipment of volunteer rescue squads within this Commonwealth used actually and necessarily for rescue purposes.*

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