

VIRGINIA ACTS OF ASSEMBLY -- 2005 SESSION

CHAPTER 328

An Act to restrict collection of sales and use taxes on certain truck trailers and their cargo containers.

[H 2827]

Approved March 20, 2005

Be it enacted by the General Assembly of Virginia:

1. § 1. *That the Department of Taxation is prohibited from taking any affirmative action to collect any sales and use tax from the sale or use prior to February 1, 2005, of (i) any truck trailer that may be taxed pursuant to Chapter 24 (§ 58.1-2400 et seq.) of Title 58.1 of the Code of Virginia, or is listed as exempt from such tax in § 58.1-2403 of the Code of Virginia, (ii) any cargo container that is designed to be affixed to any such truck trailer, and (iii) any on-site storage container that is similar to the cargo container but not necessarily designed to be affixed to the truck trailer. Nothing in this act shall be construed to affect the validity or invalidity of the imposition or collection of such taxes on or after February 1, 2005.*