

2005 SESSION

INTRODUCED

053089448

HOUSE BILL NO. 2827

Offered January 19, 2005

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

Patron—Orrock

Referred to Committee on Finance

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.*

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