

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

3 [H 2827]

4 Approved

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6 **Be it enacted by the General Assembly of Virginia:**7 **1.** *§ 1. That the Department of Taxation is prohibited from taking any affirmative action to collect any*
8 *sales and use tax from the sale or use prior to February 1, 2005, of (i) any truck trailer that may be*
9 *taxed pursuant to Chapter 24 (§ 58.1-2400 et seq.) of Title 58.1 of the Code of Virginia, or is listed as*
10 *exempt from such tax in § 58.1-2403 of the Code of Virginia, (ii) any cargo container that is designed*
11 *to be affixed to any such truck trailer, and (iii) any on-site storage container that is similar to the cargo*
12 *container but not necessarily designed to be affixed to the truck trailer. Nothing in this act shall be*
13 *construed to affect the validity or invalidity of the imposition or collection of such taxes on or after*
14 *February 1, 2005.*

ENROLLED

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