

## Department of Planning and Budget 2008 Fiscal Impact Statement

**1. Bill Number:** HB1578

House of Origin      X      Introduced                  Substitute                  Engrossed  
Second House                 In Committee              Substitute                  Enrolled

**2. Patron:**        May

**3. Committee:** Transportation

**4. Title:**            **Refund of certain fees and taxes imposed by the Northern Virginia Transportation Authority.**

**5. Summary:** The proposed legislation would declare certain taxes and fees enacted by Chapter 896 of the 2007 General Assembly null and void. The bill would also refund the certain fees and taxes already collected by the Northern Virginia Transportation Authority (the Authority) that were ruled as unconstitutional by the Supreme Court of Virginia. The proposed legislation contains an enactment clause and will become effective upon passage by the House and Senate and the Governor's signature.

**6. Fiscal Impact Estimates:** Preliminary. See Item 8.

**7. Budget Amendment Necessary:** None.

**8. Fiscal Implications:** House Bill 3202, passed by the 2007 General Assembly, authorized the Northern Virginia Transportation Authority to impose certain taxes and fees. The State Supreme Court recently released an opinion that the direct imposition of taxes and fees by the Northern Virginia Transportation Authority is unconstitutional. The proposed legislation would outline the process for the repayment of collected revenues.

Certain state agencies were involved in the collection of the taxes and fees on behalf of the Authority, and will be required by the bill to return the funds to the appropriate party. For the most part, the current procedures for settlement agencies and unclaimed property (Uniform Disposition of Unclaimed Property Act) will be followed in returning the taxes and fees.

**9. Specific Agency or Political Subdivisions Affected:** Department of Motor Vehicles, Department of Transportation, Department of Taxation, Courts, Northern Virginia Transportation Authority, localities belonging to the Northern Virginia Transportation Authority

**10. Technical Amendment Necessary:** None.

**11. Other Comments:** None.

**Date:** 3/11/2008    dpb/smc

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cc: Secretary of Transportation