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HOUSE BILL NO. 2183

Offered January 12, 2011

Prefiled January 12, 2011

A BILL to amend and reenact §§ 58.1-604.2 and 58.1-613 of the Code of Virginia, relating to allowing dealers to register with the commissioner of the revenue for sales tax purposes.

Patrons—Cline, Englin, Abbott, Albo, Anderson, Armstrong, Carrico, Cox, M.K., Edmunds, Greason, Herring, Ingram, Johnson, Keam, Kilgore, Kory, Lewis, Marshall, R.G., Morrissey, Orrock, Peace, Phillips, Poindexter, Rust, Shuler, Surovell, Tyler, Villanueva, Ward, Ware, R.L. and Watts; Senators: Petersen, Puckett and Whipple

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That §§ 58.1-604.2 and 58.1-613 of the Code of Virginia are amended and reenacted as follows:

§ 58.1-604.2. Filing return; payment of tax.

Before any property subject to the use tax is brought into this Commonwealth for use as provided in § 58.1-604.1, the owner, or, if the property is leased, the lessee shall register with the Tax Commissioner *or the local commissioner of the revenue. The local commissioner of the revenue shall as soon as practicable provide the Tax Commissioner with a copy of each certificate of registration he has issued and the related application for the same.*

After registration, the taxpayer shall file quarterly reports on forms furnished by the Tax Commissioner reporting such property brought, imported or caused to be brought into this Commonwealth during the preceding quarter together with remittance of the amount of tax due. Such reports are to be filed on or before the fifteenth of the month following the quarter in which such property was brought into this Commonwealth.

§ 58.1-613. Dealers' certificates of registration.

A. Every person desiring to engage in or conduct business as a dealer in this Commonwealth shall file with the Tax Commissioner *or the local commissioner of the revenue* an application for a certificate of registration for each place of business in this Commonwealth.

B. Every application for a certificate of registration shall set forth the name under which the applicant transacts or intends to transact business, the location of his place or places of business, and such other information as the Tax Commissioner *or the local commissioner of the revenue* may require, *provided that the local commissioner of the revenue shall implement procedures to ensure that any such application he receives contains substantially the same information as, and is substantially similar to, applications required by the Tax Commissioner for the issuance of a certificate of registration.*

C. When the required application has been made, the Tax Commissioner *or the local commissioner of the revenue, as applicable,* shall issue to each applicant a separate certificate of registration for each place of business within this Commonwealth. A certificate of registration is not assignable and is valid only for the person in whose name it is issued and for the transaction of business at the place designated therein. It shall be at all times conspicuously displayed at the place for which issued.

D. Whenever any person fails to comply with any provision of this chapter or any rule or regulation relating thereto, the Tax Commissioner, upon hearing after giving such person ~~ten~~ 10 days' notice in writing, specifying the time and place of hearing and requiring him to show cause why his certificate of registration should not be revoked or suspended, may revoke or suspend any one or more of the certificates of registration held by such person. The notice may be personally served or served by registered mail directed to the last known address of such person. *The Tax Commissioner's powers of revocation and suspension shall extend to certificates of registration issued by the local commissioner of the revenue, and the local commissioner of the revenue shall comply accordingly with such action taken by the Tax Commissioner.*

E. Any person who engages in business as a dealer in this Commonwealth without obtaining a certificate of registration, or after a certificate of registration has been suspended or revoked, and each officer of any corporation which so engages in business shall be guilty of a Class 2 misdemeanor. Each day's continuance in business in violation of this section shall constitute a separate offense.

F. If the holder of a certificate of registration ceases to conduct his business at the place specified in his certificate, the certificate shall thereupon expire, and such holder shall inform the Tax Commissioner in writing within ~~thirty~~ 30 days after he has ceased to conduct such business at such place that he has so ceased. If the holder of a certificate of registration desires to change his place of business to another place in this Commonwealth, he shall so inform the Tax Commissioner in writing and his certificate

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56 shall be revised accordingly.

57 *The holder of a certificate of registration alternatively may complete the transactions described in*
58 *this subsection with the local commissioner of the revenue who shall as soon as practicable provide to*
59 *the Tax Commissioner a copy of any revised certificate of registration or any writing by a holder of a*
60 *certification of registration giving notice of the cessation of business.*

61 G. This section shall also apply to any person who engages in the business of furnishing any of the
62 things or services taxable under this chapter. Moreover, it shall apply to any person who is liable only
63 for the collection of the use tax.

64 H. At the request of a local commissioner of revenue, the Tax Commissioner shall provide, on a
65 quarterly basis, a listing of new businesses in the locality which obtained a certificate of registration.

66 *I. Notwithstanding any other provision of this section, the local commissioner of the revenue of a*
67 *county, city, or town shall not issue a certificate of registration unless the applicant is applying to*
68 *engage in or conduct business as a dealer in the county, city, or town. In addition, the local*
69 *commissioner of the revenue shall revise only those certificates of registration his office has issued.*

70 *J. The local commissioner of the revenue shall as soon as practicable provide the Tax Commissioner*
71 *with a copy of each certificate of registration he has issued or revised and the related application and*
72 *materials for the same.*