

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-640 of the Code of Virginia, relating to the Virginia Tire Recycling*
3 *Fee.*

4 [S 1431]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-640 of the Code of Virginia is amended and reenacted as follows:**

8 § 58.1-640. Definitions.

9 As used in this chapter, unless the context requires a different meaning:

10 "Fund" means the Waste Tire Trust Fund.

11 "Retailer of tires" means any person engaged in the business of making retail sales of tires, whether
12 new or used, within this Commonwealth, *and also includes any person who installs tires in the*
13 *Commonwealth pursuant to an agreement with a person who makes a retail sale of such tires, but does*
14 *not collect the tax under this Chapter.*

15 "Retail sales" do not include the sale of tires to a person solely for the purpose of resale, provided
16 the subsequent retail sale in this Commonwealth is subject to the tax levied by the provisions of this
17 chapter.

18 "Tire" means a continuous solid or pneumatic rubber covering encircling the wheel of a vehicle used
19 for transportation purposes.

ENROLLED

SB1431ER