



Fiscal Impact Statement for Proposed Legislation

Virginia Criminal Sentencing Commission

Senate Bill No. 452 (Patron – Edwards)

LD#: 20102450

Date: 1/6/2020

Topic: Motor vehicle fuels tax

Fiscal Impact Summary:

- **State Adult Correctional Facilities:**
\$50,000 *
- **Local Adult Correctional Facilities:**
Cannot be determined
- **Adult Community Corrections Programs:**
Cannot be determined

- **Juvenile Direct Care:**
None (\$0) **
- **Juvenile Detention Facilities:**
None (\$0) **

**Provided by the Department of Juvenile Justice

* The estimated amount of the necessary appropriation cannot be determined for periods of imprisonment in state adult correctional facilities; therefore, Chapter 854 of the 2019 Acts of Assembly requires the Virginia Criminal Sentencing Commission to assign a minimum fiscal impact of \$50,000.

Summary of Proposed Legislation:

The proposal adds § 58.1-2295.2 to the *Code of Virginia*, imposing an additional 2.1 percent wholesale fuels tax to any county or city outside of the Northern Virginia or Hampton Roads regions or the Interstate 81 Corridor, where such a tax is already imposed. The proposal also amends § 58.1-2299.20 to specify that the fuel tax revenues will be returned to the transportation district in which the revenues are generated via the construction district grant program. The proposal also requires the Secretary of Transportation to develop a plan to ensure a fair, equitable, and sustainable mode of highway-use taxation.

Currently, under § 58.1-2299.10, any person who willfully evades or circumvents fuels sales tax requirements is guilty of a Class 6 felony.

Analysis:

According to fiscal year (FY) 2014 through FY2019 Circuit Court Case Management System (CMS) data, there were no felony convictions for violations of § 58.1-2299.10.

Impact of Proposed Legislation:

State adult correctional facilities. The proposal expands provisions relating to motor vehicle fuels taxes in certain counties and cities, and therefore expands the applicability of the Class 6 felony for willfully

evading fuels tax requirements. In this way, the proposal may increase the state-responsible (prison) bed space needs of the Commonwealth. Data are not available to estimate the number of additional felony convictions that would result from enactment of the proposal. Therefore, the impact on prison bed space needs cannot be determined.

Local adult correctional facilities. Similarly, the proposal may increase local-responsible (jail) bed space needs. Because the number of new convictions that may result from enactment of the proposal cannot be determined, the magnitude of the impact on jail bed space needs cannot be estimated.

Adult community corrections programs. Because the proposal could result in more felony convictions and subsequent supervision requirements for additional offenders, the proposal may increase the need for adult community corrections resources. However, the potential impact on state and local community corrections programs cannot be determined.

Virginia's sentencing guidelines. Felony convictions under § 58.1-2299.10 are not covered by the sentencing guidelines when the offense is the primary, or most serious, offense in a case. However, convictions under this statute could augment the guidelines recommendation if the most serious offense at sentencing is covered by the guidelines. No adjustment to the guidelines would be necessary under the proposal.

Juvenile direct care. According to the Department of Juvenile Justice (DJJ), the proposal is not expected to increase direct care (juvenile correctional center or alternative commitment placement) bed space needs.

Juvenile detention facilities. The Department of Juvenile Justice (DJJ) reports that the proposal will not increase the bed space needs of juvenile detention facilities.

Pursuant to § 30-19.1:4, the estimated amount of the necessary appropriation cannot be determined for periods of imprisonment in state adult correctional facilities; therefore, Chapter 854 of the 2019 Acts of Assembly requires the Virginia Criminal Sentencing Commission to assign a minimum fiscal impact of \$50,000.

Pursuant to § 30-19.1:4, the estimated amount of the necessary appropriation is \$0 for periods of commitment to the custody of the Department of Juvenile Justice.

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