

VIRGINIA ACTS OF ASSEMBLY -- 1999 SESSION

CHAPTER 119

An Act to amend and reenact § 62.1-44.34:13 of the Code of Virginia, relating to the fee levied for maintenance of the Virginia Petroleum Storage Tank Fund.

[H 1859]

Approved March 16, 1999

Be it enacted by the General Assembly of Virginia:

1. That § 62.1-44.34:13 of the Code of Virginia is amended and reenacted as follows:

§ 62.1-44.34:13. Levy of fee for Fund maintenance.

A. In order to generate revenue for the Fund and to make the Fund available to owners and operators of underground storage tanks and to owners and operators of aboveground storage tanks, there shall be imposed a fee of one-fifth of one cent on each gallon of the following fuels sold and delivered or used in the Commonwealth: motor fuel; aviation motor fuel; diesel fuel; dyed diesel fuel and heating oil, as such terms are defined in § 58.1-2101, except:

1. Motor fuel, diesel fuel, dyed diesel fuel or heating oil sold to the United States or its departments, agencies and instrumentalities thereof;

2. Motor fuel sold to a duly licensed dealer; or

3. Diesel fuel, dyed diesel fuel or heating oil sold to a licensed supplier.

Any dealer or supplier, as defined in § 58.1-2101, or any other person licensed with the Department of Motor Vehicles to sell such fuels in the Commonwealth, who collects the fee imposed by this article shall be liable for payment thereof to the Department of Motor Vehicles.

B. The fee shall be remitted to the Department of Motor Vehicles in the same manner and subject to the same provisions specified in Article 4 (§ 58.1-2128 et seq.) of Chapter 21 of Title 58.1, except § 58.1-2129 shall not apply.

C. Any person who purchases motor fuel, aviation motor fuel, dyed diesel fuel, diesel fuel, or heating oil upon which the fee imposed by this article has been paid shall be entitled to a refund for the amount of the fee paid if such person subsequently transports and delivers such fuel to another state, district or country for sale or use outside the Commonwealth. The application for refund shall be accompanied by a paid ticket or invoice covering the sales of such fuel and shall be filed with the Commissioner of the Department of Motor Vehicles within one year of the date of payment of the fee for which the refund is claimed. A refund shall not be granted pursuant to this article on any fuel which is transported and delivered outside the Commonwealth in the fuel supply tank of a highway vehicle or aircraft.

D. To maintain the Fund at an appropriate operating level, the Commissioner of the Department of Motor Vehicles shall increase the fee to three-fifths of one cent when notified by the Comptroller that the Fund has been or is likely in the near future to be reduced below three million dollars, exclusive of fees collected pursuant to § 62.1-44.34:21, and he shall reinstitute the one-fifth of one cent fee when the Comptroller notifies him that the Fund has been restored to ~~six~~ *twelve* million dollars exclusive of fees collected pursuant to § 62.1-44.34:21.

E. The Comptroller shall report to the Commissioner quarterly regarding the Fund expenditures and Fund total for the preceding quarter.

F. Revenues from such fees, less refunds and administrative expenses, shall be deposited in the Fund and used for the purposes set forth in this article.