



Department of Motor Vehicles
 Tax Services
 P.O. Box 27422
 Richmond, VA 23269-7422

VIRGINIA FUELS TAX INFORMATION AND NEWS

2004 Fuels Tax Legislation

During the 2004 session of the Virginia General Assembly House Bill 17 that made changes to the Virginia Fuels Tax Act was passed. Highlights of the bill, that will be effective on July 1, 2004, are listed below.

DEFINITIONS

§ 58.1-2201 - The definition of a Fuel Alcohol Provider and a Motor Fuel Transporter were changed as follows:

FUEL ALCOHOL PROVIDERS The bill adds persons who import fuel alcohol outside of the terminal transfer system by *tank wagon* to those who must be licensed as a Fuel Alcohol Provider.

MOTOR FUEL TRANSPORTERS The bill adds persons who transport motor fuel by a *pipeline* to those who must be licensed as a Motor Fuel Transporter.

DISTRIBUTORS

§ 58.1-2204 - Persons who are licensed in Virginia as distributors are no longer required to obtain a separate license to conduct activity as a Retailer of Undyed Diesel Fuel.

LICENSEE LIST

§ 58.1-2216 B - The list of Virginia fuels tax licensees that DMV provides will no longer include the licensee's Virginia fuels tax account number.

ASSESSMENTS

§ 58.1-2266 B - Any person who fails to submit monthly fuel activity information on time, who fails to submit the required information, or who fails to pay taxes owed to DMV on time will be assessed as follows:

\$50	1 st violation
\$200	2 nd violation
\$500	3 rd violation
\$1,000	4 th and each additional violation

Failure to pay the assessment within 30 days will result in interest being charged. The interest rate will be 1% of the assessed amount per month until the full amount is paid.

§ 58.1-2283 - If a supplier notifies DMV that any licensed distributor or licensed importer has not paid taxes owed to the supplier, DMV will issue an assessment to the distributor or importer for the amount of the taxes.

CONTACT INFORMATION

If you have questions regarding this information, you may contact DMV's Tax Services at:

(804) 367-2198 or 367-4329 (voice)

(800) 272-9268 (deaf or hearing impaired only)

(804) 367-0233 (fax)

dmvseh@dmv.state.va.us (e-mail)