



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

VIRGINIA FUELS TAX INFORMATION AND NEWS

2006 Legislation

MAY 2006

During the 2006 session of the Virginia General Assembly, House Bill 534 was passed relating to the Virginia Fuels Tax Act. Highlights of the bill, effective July 1, 2006, are listed below:

BOND OR CERTIFICATE OF DEPOSIT REQUIREMENTS

A bond or certificate of deposit are the only forms of tax security accepted when applying for a fuels tax license. An irrevocable letter of credit is no longer an accepted form of tax security.
(§§58.1-2211, 2246 and 2272)

INFORMATIONAL RETURNS OF MOTOR FUEL TRANSPORTERS

All licensed motor fuel transporters are required to electronically file a monthly informational return to DMV on the 20th day of the second month following the month covered by the return.
(§58.1-2241)

CRIMINAL PENALTIES

Any person who knowingly evades the following fuels tax laws, is guilty of a Class 6 felony:

- applying for a refund or collecting a refund on fuel used or intended to be used for a taxable purpose
- using fuel for a taxable purpose when refund has already been issued

If the amount of fuel involved in the violations above is not more than 20 gallons, the person is guilty of a Class 1 misdemeanor.
(§58.1-2273)

ASSESSMENTS

All assessment notices for the tax and any penalty and interest due will be delivered by regular mail, to the last known address appearing on the DMV records. No longer will assessment notices be delivered by registered or certified mail.
(§§58.1-2201 and 2280)

LICENSE CANCELLATION

License cancellation notices will be delivered by certified mail to licensees' last known address appearing on DMV's records. DMV is no longer required to deliver license cancellation notices by registered mail.
(§§58.1-2215 and 2247)

MAY 2006 TAX RETURN REMINDER - Tax returns and payments for May activity must be postmarked by June 25 or received at DMV on or before June 30. (§58.1-2230)

CONTACT INFORMATION:

If you have any questions, contact DMV's Tax Services at:

(804) 367-4328, 367-4329 or 367-8877 (voice) (800) 272-9268 (deaf or hearing impaired only)
(804) 367-0233 (fax) samuel.hunter@dmv.virginia.gov (e-mail)