

VIRGINIA FUELS TAX INFORMATION AND NEWS MOTOR FUEL TAX

June 2012

2012 LEGISLATION

The 2012 Virginia General Assembly passed two bills relating to the Virginia Fuels Tax Act. Highlights of the bills, that will be effective July 1, 2012, are listed below.

HB536-Fuels Tax Omnibus Bill

HB536 eliminates the license requirement for bulk users of undyed diesel and retailers of undyed diesel under §58.1-2204 of the Virginia Fuels Tax Act. The bill also modifies the requirements associated with shipping documents under §58.1-2263 of this chapter.

A person shall not transport motor fuel *loaded at a terminal rack or bulk plant rack* unless the person has a shipping document for its transportation that complies with this section. A terminal operator or operator of a bulk plant shall give a shipping document to the person who operates the *means of conveyance* into which motor fuel is loaded at the terminal rack or bulk plant rack.

Also, any person who (i) transports motor fuel *loaded at a terminal rack or bulk plant rack* without a shipping document or with a false or an incomplete shipping document or (ii) delivers motor fuel to a destination state other than that shown on the shipping document, shall be subject to a civil penalty. If the fuel is transported in a railroad tank car, the civil penalty imposed under this subsection shall be payable by the person responsible for the movement of the motor fuel in the railroad tank car. *If the fuel is transported by any other means of conveyance, the civil penalty imposed under this subsection shall be payable by the person in whose name the means of conveyance is registered.* The amount of the civil penalty assessed against a person for his first violation shall be \$5,000. The amount of the civil penalty assessed against a person for his second or subsequent violation shall be \$10,000.

In addition to the above mentioned changes, HB536 modified the language in §58.1-2274 to replace “shall” with “may” as it relates to seizing vehicles to enforce an assessment.

SB639 - \$50 Annual Fee for Electric Vehicles

SB639 clarifies the tax on alternative fuel vehicles. The new language states that a \$50 annual license tax will be imposed on every highway vehicle registered in Virginia that is an electric motor vehicle. The \$50 annual license tax will be collected at the time the vehicle is registered.

If you have any questions about any information in this document, contact DMV’s Tax Services at:

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