



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

VIRGINIA FUELS TAX INFORMATION AND NEWS

2003 Fuels Tax Legislation

During the 2003 session of the Virginia General Assembly a bill was passed relating to the Virginia Fuels Tax Act. Highlights of the bill, which were effective on July 1, 2003, are listed below.

REFUNDS

§58.1-2242(A) -- (This change applies to Importers only:) You will no longer have to apply for a refund of taxes and tank fee paid on fuel pulled from your own Virginia bulk storage and exported to another state. Instead, DMV will automatically processed the refund based on the information received on your fuels tax report.

Before the refund can be finalized, the report must be certified by the state to which the fuel was exported. The disbursement schedule is being revised to include a section for this certification. A copy of the new form will be sent to you in a separate mailing.

§58.1-2259(D) -- Refunds on Virginia tax paid fuel that is diverted to another state will be adjusted to deduct any discounts that are allowed under the Virginia Fuels Tax Act.

§58.1-2259(E) -- Refunds will not be issued to persons who are required to be licensed in Virginia but were not at the time that the fuel was purchased.

LICENSE ISSUANCE

§58.1-2212(B) -- DMV may refuse to issue a fuels tax license to the applicant or any principal of the applicant if the applicant or principal has previously had a fuels tax license cancelled.

WHEN TAX, TANK FEE, AND REPORTS ARE DUE

§58.1-2225D -- Diversions: Persons who divert fuel into Virginia are required to report the diversion to the Virginia's Fuels Tax Division and to pay the required tax and tank fee within 30 days of the diversion.

Use the following forms to report these diversions and to pay the tax and tank fee:

Tax and Tank Fee Assessment (FT218), and

Schedule of Diversion Corrections (FT219).

The forms may be downloaded from DMV's web site (www.dmvnow.com) or call a Tax Services representative (see Contact Information below).

§58.1-2230(E) -- Tax Liability: Persons who have purchased fuel that falls into one of the following categories, must pay the tax and tank fee on the fuel within 30 days of the fuel being used.

- Fuel purchased tax-exempt and legally used in highway vehicle. (Penalties are assessed for illegal use of the fuel.)
- Fuel used in highway vehicles that was purchased tax-paid and for which a refund was requested.

Use the *Tax and Tank Fee Assessment* (FT218) form to report the purchase and pay the tax and tank fee. The FT218 may be downloaded from DMV's web site (www.dmvnow.com) or call a Tax Services representative (see Contact Information below).

CONTACT INFORMATION

If you have questions regarding this information, need reports or schedules, or need help completing your report, you may contact DMV's Tax Services at:

(804) 367-0932 or 367-4329 (voice)

(804) 367-0233 (fax)

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

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