



Department of Motor Vehicles
Tax Services
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VIRGINIA FUELS TAX INFORMATION AND NEWS MOTOR FUELS AND MOTOR VEHICLE FUELS SALES TAX UPDATES

December 2013

MOTOR FUELS TAX RATES REMAIN THE SAME

Effective January 1, 2014 through May 31, 2014, motor fuel tax rates will not change. The rates will continue to be eleven and one-tenth (.111) cents per gallon on gasoline and twenty and two-tenths (.202) cents per gallon on diesel. To see a complete list of tax rates, visit www.dmvNOW.com.

MOTOR VEHICLE FUELS SALES TAX PROGRAM

The Motor Vehicle Fuels Sales Tax Program known as the Wholesales Sales Tax Program has successfully been transferred to the Department of Motor Vehicles (DMV) and is up and running. In July, DMV incorporated the program into its Motor Fuels Tax environment. The following issue was presented and required immediate attention.

Is a Motor Fuel Terminal Operator or Supplier required to be licensed as a Wholesale Distributor according to the Motor Vehicle Fuels Sales Tax (MVFST) Act?

DMV will treat as a wholesale distributor any person who purchases fuel at the terminal rack and sells it to a retail dealer which includes end users for retail sale or use in a locality where the MVFST is levied. A position holder (Supplier) selling fuel at the terminal rack shall not be treated as a wholesale distributor, except in cases where the position holder is also a retail dealer and dispenses fuel from the terminal rack for distribution to its own retail sales outlet in a locality where the MVFST is levied.

ONLINE PRODUCTS

DMV's Tax Services programs have some new online options. You may pay motor fuel taxes or wholesale sales taxes online; and apply for fuels tax refund online. Also, you may subscribe to the Virginia Department of Motor Vehicles-Fuels Tax News RSS Feed so that all Tax Services information will be fed to you directly.

Online Payments

You may pay your motor fuels taxes and wholesale sales taxes online. Online payments eliminate the need to submit the Fuels Tax and Wholesale Sales Tax Payment Form (FT 474) and are fast and easy. Online payment options are e-checks, Automated Clearing House (ACH) debits, or ACH credits. Pre-authorization (FMS 310) is required to make ACH payments. Refer to the DMV website for forms and additional information.

To pay taxes online go to Fuels Tax or Fuels Wholesale Sales Tax on www.dmvNOW.com. You will need to know Tax Type, Name, Federal Employer Identification Number (FEIN), Return Period, Payment Amount, and Banking information before you begin the online payment process.

Fuels Tax Refunds

You may apply online for a fuels tax refund. Along with the new diesel passenger vehicle refunds, there are many reasons why you may qualify for a motor fuels tax refund. To determine if you qualify for a refund of the Virginia Fuels Tax, check out the Eligible Uses online under **COMMERICAL SERVICES and FUELS TAX REFUND**.

RSS Feed Subscription

DMV's Tax Services Area is now in syndication, Real Simple Syndication (RSS)!!! You can now receive information by subscribing to RSS feeds. To subscribe, go to dmvnow.com, click on the RSS Feed symbol  in the top right corner and follow the instructions.

Once you subscribe RSS removes the need for you to look for notices like this. Instead, your browser will constantly monitor the Tax Services site and inform you of any updates. The browser can also be commanded to automatically download new data.

CONTACTS

FUELS TAX and WHOLESALE SALES TAX information can be found under **COMMERCIAL SERVICES** on www.dmvNow.com.

If you have any questions about any information in this document, contact Tax Services.

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