



Department of Motor Vehicles
Tax Services
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VIRGINIA FUELS TAX INFORMATION AND NEWS

Clarification of the Wholesale Sales Tax And Aviation Fuel

July 2014

During the 2014 Special Session of the Virginia General Assembly, the 2014 Appropriations Act (Act) was passed which clarified that aviation fuel was excluded from the 2.1% Fuel Wholesale Sales Tax collected in the Hampton Roads, Northern Virginia, and Potomac-Rappahannock Transportation Districts.

Based on the Act, we are asking that those entities who are licensed Wholesale Distributors and sell aviation fuel **only**, request cancellation of their Wholesale Distributor license with the Department of Motor Vehicles. To cancel your license, send your request by mail, email, or fax. See CONTACT INFORMATION below. Once your Wholesale Distributor's license is cancelled, you will receive written notification. Please be aware that until your license cancellation request is received by DMV, you are required to file monthly wholesale tax returns and may be subject to penalties for failure to file a return.

CONTACT INFORMATION

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