



VIRGINIA FUELS TAX INFORMATION AND NEWS WHOLESALE SALES TAX

Department of Motor Vehicles
Tax Services
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FEBRUARY 2013

During the 2012 Session of the Virginia General Assembly, Senate Bill 503 passed. This bill transfers the administration and collection of the Fuels Wholesale Sales Tax (Wholesale Sales Tax) from the Department of Taxation (TAX) to the Department of Motor Vehicles (DMV) effective **July 1, 2013**.

WHAT IS WHOLESALE SALES TAX?

The Wholesale Sales Tax is a 2.1% tax on fuels sold/delivered in bulk in the Northern Virginia area. This tax is based on the sales price of the fuels and is in addition to all other taxes on fuels. Persons selling fuels are required to be registered as a Wholesale Distributor, collect the wholesale sales tax from the purchaser and remit such tax to DMV.

The Wholesale Sales Tax is for the jurisdictions comprising the Northern Virginia Transportation Commission (NVTC) and the Potomac and Rappahannock Transportation Commission (PRTC). Those jurisdictions include the counties of Fairfax, Prince William, Loudoun, Arlington, Stafford, and Spotsylvania, and the cities of Alexandria, Fairfax, Falls Church, Manassas, Manassas Park, and Fredericksburg.

WHY ARE YOU RECEIVING THIS NOTICE?

You are receiving this notice because you are registered with DMV in accordance with the Virginia Fuels Tax Act and it is possible that based on your operations you may also be required to be registered as a Wholesale Distributor.

WHAT DO YOU NEED TO DO?

If you sell fuels in any jurisdiction in the NVTC and/or the PRTC you need to complete the Virginia Fuels Wholesale Sales Tax License Application (FT 453). The application will be available under Fuels Wholesale Sales Tax on DMV's website at www.dmvnow.com.

HOW CAN YOU OBTAIN MORE INFORMATION?

DMV's website contains "Wholesale Sales Tax Frequently Asked Questions" about this tax as well as the "Fuels Tax Zip Code Table – NVTC and PRTC Jurisdictions". This information is designed to provide you with some questions and answers about this tax. The table is designed to help you determine if you are selling fuels to a retail dealer physically located in a required jurisdiction.

YOU STILL HAVE QUESTIONS, WHO DO YOU CONTACT?

If you have additional questions, contact angela.davis@dmv.virginia.gov at (804) 367-4324 or betty.jessie@dmv.virginia.gov at (804) 367-4329). Deaf or hearing impaired, please call (800) 272-9268.