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# VIRGINIA STATE BUDGET

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2004 Session

## Budget Bill - HB29 (Chapter 943)

Bill Order » Part 4: General Provisions » Item 4-12

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### Item 4-12 (Not set out)

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#### § 4-12.00 EFFECTIVE DATE

This act is effective on its passage, as provided in § 1-12 C, Code of Virginia.

#### 3. That § 58.1-615 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-615. Returns by dealers.

A. Every dealer required to collect or pay the sales or use tax shall, on or before the twentieth day of the month following the month in which the tax shall become effective, transmit to the Tax Commissioner a return showing the gross sales, gross proceeds, or cost price, as the case may be, arising from all transactions taxable under this chapter during the preceding calendar month, and thereafter a like return shall be prepared and transmitted to the Tax Commissioner by every dealer on or before the twentieth day of each month, for the preceding calendar month. In the case of dealers regularly keeping books and accounts on the basis of an annual period which varies fifty-two to fifty-three weeks, the Tax Commissioner may make rules and regulations for reporting consistent with such accounting period.

Notwithstanding any other provision of this chapter, a dealer may be required by the Tax Commissioner to file sales or use tax returns on an accounting period less frequent than monthly when, in the opinion of the Tax Commissioner, the administration of the taxes imposed by this chapter would be enhanced. If a dealer is required to file other than monthly, each such return shall be due on or before the twentieth day of the month following the close of the period. Each such return shall contain all information required for monthly returns.

A sales or use tax return shall be filed by each registered dealer even though the dealer is not liable to remit to the Tax Commissioner any tax for the period covered by the return.

B.1. In addition to the amounts required under the provisions of this section and § 58.1-616, any dealer as defined by § 58.1-612 or direct payment permit holder pursuant to § 58.1-624, with taxable sales and purchases of \$1,300,000 or greater for the twelve-month period beginning July 1, and ending June 30 of the immediately preceding calendar year, shall be required to make a payment equal to 90 percent of the sales and use tax liability for the previous June. Such tax payments shall be made on or before the 30th day of June, if payment is made by electronic funds transfer, as defined in § 58.1-202.1. If payment is made by other than electronic funds transfer, such payment shall be made on or before the 25th day of June. For purposes of this provision, taxable sales or purchases shall be computed without regard to the number of certificates of registration held by the dealer. Every dealer or direct payment permit holder shall be entitled to a credit for the payment under this subsection on the return for June of the current year due July 20. The provisions of this subsection shall not apply to persons who are required to file only a Form ST-7, Consumer User Tax Return.

2. In lieu of the penalties provided in § 58.1-635, except with respect to fraudulent returns, failure to make a timely payment or full payment of the sales and use tax liability as provided in this subsection shall subject the dealer or direct payment permit holder to a penalty of six percent of the amount of tax underpayment that should have been

properly paid to the Tax Commissioner. Interest will accrue as provided in § 58.1-15. The payment required by this subsection shall become delinquent on the first day following the due date set forth in this subsection if not paid.

**4. That payments under the third enactment shall be made in accordance with procedures established by the Tax Commissioner and shall be considered general fund revenue, except with respect to those revenues required to be distributed under the provisions of §§ 58.1-605 and 58.1-606.**

**5. That the State Comptroller shall make no distribution of the collections in accordance with § 58.1-638 until the Governor determines each year that funds are available to transfer such collections. If the Governor determines that funds are available to transfer such collections in accordance with § 58.1-638 he shall direct the State Comptroller to make such distribution. The Governor will report such determination to the Chairmen of the Senate Finance, House Finance and House Appropriations Committees in August of each year.**

**6. That the provisions of the third, fourth and fifth enactments of this act shall be effective on June 1, 2002.**

**7. That it is the intent of the General Assembly that the payment requirement contained in the third enactment be phased out beginning in fiscal year 2006. The payment amount for June 2006 should be reduced to 85 percent of the sales and purchases for the previous June and the payment amount should continue to be reduced until fully eliminated not later than June 2012.**

**8. That effective July 1, 2004, the distribution of the collections in accordance with § 58.1-638 shall no longer be governed by the fifth enactment.**

**9. That the Code of Virginia is amended by adding sections numbered 16.1-69.48:1.01, 17.1-275.10, 17.1-275.11 and 46.2-214.1 and by adding in Article 4 of Chapter 3 of Title 46.2, a section numbered 46.2-333.1, as follows and provided that the fee prescribed by §§ 16.1-69.48:1.01 and 17.1-275.11 shall not be in addition to the fee prescribed in Items 32, 33, 34 and 35 of this act.**

§ 16.1-69.48:1.01. Additional fee assessed for conviction of certain offenses.

Beginning May 1, 2003, the clerk shall assess a person, in addition to the fees provided for by § 16.1-69.48:1, a fee of \$100 upon conviction of any and each charge of a violation of §§ 18.2-36.1, 18.2-51.4, 18.2-266, 18.2-266.1, 18.2-268.3, 46.2-341.24 or § 46.2-341.26:3, or any similar local ordinance.

§ 17.1-275.10. Additional fee.

Beginning May 1, 2003, in addition to the fees set forth in §§ 17.1-275.1, 17.1-275.2, 17.1-275.3, 17.1-275.4, 17.1-275.7, 17.1-275.8, and 17.1-275.9, there shall be assessed as court costs, a fee of \$2, at the same time fees in such sections are assessed. All fees collected pursuant to this section shall be deposited into the Intensified Drug Enforcement Jurisdiction Fund.

§ 17.1-275.11. Additional fee assessed for conviction of certain offenses.

Beginning May 1, 2003, the clerk shall assess a person, in addition to the fees provided for by §§ 17.1-275.1, 17.1-275.2, 17.1-275.3, 17.1-275.4, 17.1-275.5, 17.1-275.7, 17.1-275.8, and 17.1-275.9, a fee of \$100 upon conviction of any and each charge of a violation of §§ 18.2-36.1, 18.2-51.4, 18.2-266, 18.2-266.1, 18.2-268.3, 46.2-341.24 or § 46.2-341.26:3, or any similar local ordinance.

§ 46.2-214.1. Additional charge for information supplied by Department.

Beginning July 1, 2002, in addition to the fee charged pursuant to § 46.2-214, the Commissioner shall charge \$2 for furnishing information under this title, but no fee shall be charged to any official, including court and police officials, of the Commonwealth or any county, city or town of the Commonwealth, or to court, police, and licensing officials of other states or of the federal government, provided that the information requested is for official use.

§ 46.2-333.1. Surcharges on certain fees of Department; disposition of proceeds.

Notwithstanding any contrary provision of this chapter, beginning May 1, 2003, there are hereby imposed, in addition to other fees imposed by this chapter, the following surcharges in the following amounts:

1. For the issuance of any driver's license other than a commercial driver's license, \$1.60 per year of validity of the license;
2. For the issuance of any commercial driver's license, \$1 per year of validity of the license;
3. For the reissuance or replacement of any driver's license, \$5;
4. For the issuance of any special identification card, \$5; and
5. For the reinstatement of any driver's license, \$15.

All surcharges collected by the Department under this section shall be paid into the state treasury and shall be set aside as a special fund to be used to support the operation and activities of the Department's customer service centers.

**10. That the third enactment of Chapter 946, as amended, of the Acts of Assembly of 1999 is amended and reenacted as follows:**

**3. That the effective date of this act is the date of enactment of House Bill 1400, House Bill 2445, or Senate Bill 1149 of the 2003 General Assembly Session, whichever is the first to be enacted.**

**11. That the third enactment of Chapter 985, as amended, of the Acts of Assembly of 1999 is amended and reenacted as follows:**

**3. That the effective date of this act is the date of enactment of House Bill 1400, House Bill 2445, or Senate Bill 1149 of the 2003 General Assembly Session, whichever is the first to be enacted.**

**12. That §§ 46.2-216.3 and 46.2-697.1 of the Code of Virginia are repealed.**

**13. That the provisions of the first and second enactments of this act shall expire at midnight on June 30, 2004, pursuant to § 4-11.00 of this act. The provisions of all other enactments shall have no expiration date.**

**14. That this act is effective on its passage as provided in subsection C of § 1-12 of the Code of Virginia, pursuant to § 4-12.00 of this act.**