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# VIRGINIA STATE BUDGET

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2018 Session

## Budget Bill - SB29 (Introduced)

Bill Order » Part 3: Miscellaneous » Adjustments and Modifications to Tax Collections » Item 3-5.15

Sales Tax Nexus

### Item 3-5.15

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#### § 3-5.15 SALES TAX NEXUS

Notwithstanding any other provision of law, if a dealer has inventory in the Commonwealth, such dealer shall have physical presence in the Commonwealth and shall be deemed to have sufficient activity within the Commonwealth to require registration under § [58.1-613](#) pursuant to § [58.1-612\(C\)](#).