
VIRGINIA STATE BUDGET

2018 Special Session I

Budget Bill - HB5001 (Chapter 1)

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

Sales Tax Nexus

Item 3-5.15

§ 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\(C\)](#).