2021 Special Session I

Budget Bill - HB1800 (Chapter 552)

Retail Sales &Use Tax Exemption for Internet Service Providers

Item 3-5.04

§ 3-5.04 RETAIL SALES &USE TAX EXEMPTION FOR INTERNET SERVICE PROVIDERS

Notwithstanding any other provision of law, for purchases made on or after July 1, 2006, any exemption from the retail sales and use tax applicable to production, distribution, and other equipment used to provide Internet-access services by providers of Internet service, as defined in § 58.1-602, Code of Virginia, shall occur as a refund request to the Tax Commissioner. The Tax Commissioner shall develop procedures for such refunds.