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# VIRGINIA STATE BUDGET

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2024 Special Session I

## Budget Bill - HB6002 (Introduced)

Bill Order » Part 3: Miscellaneous » Adjustments and Modifications to Tax Collections » Item 3-5.31

Retail Sales and Use Tax Exemption for Certain Drilling Equipment

### Item 3-5.31

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#### *§3-5.31 ENTITLEMENT TO CERTAIN SALES TAX REVENUES*

*Notwithstanding § 58.1-608.3 or any other provision of law and for purposes of a municipality entitled to certain sales tax revenues pursuant to § 58.1-608.3, "sales tax revenues" means the revenue generated by the 2.025 percent unrestricted sales and use tax under the Virginia Retail Sales and Use Tax Act (§ 58.1-600 et seq.).*