
VIRGINIA STATE BUDGET

2026 Special Session I

Budget Bill - HB30 (Chapter)

Bill Order » Part 3: Miscellaneous » Adjustments and Modifications to Tax Collections » Item 3-5.02

Payment of Auto Rental Tax to the General Fund

Item 3-5.02

§3-5.02 PAYMENT OF AUTO RENTAL TAX TO THE GENERAL FUND

Notwithstanding the provisions of § [58.1-1741](#), Code of Virginia, or any other provision of law, all revenues resulting from the fee imposed under subdivision A3 of § [58.1-1736](#), Code of Virginia, shall be deposited into the general fund after the direct costs of administering the fee are recovered by the Department of Taxation.