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# VIRGINIA STATE BUDGET

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2026 Special Session I

## Budget Bill - HB30 (Enrolled)

Bill Order » Part 3: Miscellaneous » Adjustments and Modifications to Tax Collections » Item 3-5.21

Entitlement to Certain Sales Tax Revenues

### Item 3-5.21

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#### § 3-5.21 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.).