

THE VIRGINIA HIGHWAY CONSTRUCTION AND MAINTENANCE FUND:  
A SURVEY OF REVENUE SOURCES

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## PREFACE

This report was written at the request of the Economics Research Advisory Committee, under the chairmanship of T. Ashby Newby, Purchasing Agent, Division of Purchase and Stores. Its purpose is to provide a current publication on the revenue sources for the Virginia Highway Construction and Maintenance Fund. Since this report is intended for use as reference material, no recommendations are given.

The researchers extend sincere appreciation to employees of the various agencies who assisted in the preparation of this report. Special thanks are directed to T. B. Omohundro, Fiscal Officer, Virginia Department of Highways and Transportation, and to R. W. Grammer, Director of Accounts, Office of the Comptroller.



THE VIRGINIA HIGHWAY CONSTRUCTION AND MAINTENANCE FUND:  
A SURVEY OF REVENUE SOURCES, 1973-1974

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INTRODUCTION AND PURPOSE

The purpose of this report is to update a previous report entitled *The State Highway Construction and Maintenance Fund: A Survey of Revenue Sources*. Such updates will be issued from time to time to provide continued clarification of the complex scheme of highway financing in Virginia and a ready reference for transportation decision makers. Since the new Transportation Directorate has not been fully organized, this report concentrates solely on revenue sources for highways. The basic format, however, remains unchanged from the previous edition.

THE VIRGINIA HIGHWAY AND TRANSPORTATION COMMISSION

The 1974 General Assembly enacted a significant piece of legislation affecting transportation in Virginia. On July 1, 1974, the Virginia Department of Highways became the Virginia Department of Highways and Transportation. This action represents an important expansion in transportation planning for the Commonwealth. The newly created Highway and Transportation Commission assumes responsibility for the development and coordination of unified transportation plans not only for highways and mass transit systems, but also for air and water transportation systems. The formation of this new Commission, however, does not mark the usurpation of the activities of localities or of local and regional planning bodies. Rather, it signifies the channelization of federal and state funds available for transportation planning through a single state agency. Such an arrangement permits the equitable distribution of these funds to those areas experiencing the greatest need for them.

The establishment of the Highway and Transportation Commission has prompted some initial changes in the structure of both the Highway Commission and the Highway Department. The additional powers and duties of the Commission described in the preceding paragraph have been provided for and the number of Commissioners has been increased from nine to eleven. The two new members are appointed from the state at large; one represents a metropolitan area and the other represents a rural area.

The Department of Highways and Transportation has established a new directorship and has named J. Paul Royer to serve in that position. The divisions organized under his jurisdiction will be responsible for the transportation planning functions within the Department of Highways and Transportation.

#### REVENUE SOURCES FOR THE VIRGINIA HIGHWAY CONSTRUCTION AND MAINTENANCE FUND: 1973-74

In fiscal year 1973-74, there were 26 state sources of revenue for the Virginia Highway Fund. These revenues were generated from the various taxes and fees imposed on the users of Virginia roads.

In this report these revenue sources are grouped according to the state agency which is responsible for collecting the taxes or fees. A detailed discussion is given of each source of revenue, with emphasis on changes which have resulted from acts of the 1973 and 1974 sessions of the Virginia General Assembly. Since the histories of the revenue sources were outlined in the earlier report, they are not included here.

Table 1 lists the state sources of revenue for the Virginia Highway Fund, exclusive of refunds, for the fiscal year ending June 30, 1974. This table is divided into four smaller tables which are reproduced throughout the report for easy reference. Appendix A contains a summary of state revenues for highways and their corresponding sections in the Code of Virginia.

TABLE 1

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Summary of State Revenue Sources for Highways  
Fiscal Year 1973-1974

<u>Source</u>	<u>Amount Collected</u>	<u>Percent</u>
<u>Division of Motor Vehicles (Refer to Table 2)</u>		
Motor Fuel Tax	238,698,317	60.2
Motor Vehicle Sales and Use Tax	43,066,190	10.9
Motor Vehicle Title Registration	6,363,093	1.6
Motor Vehicle Licenses (Tags)	60,130,934	15.2
Chauffeur and Operator Permits	4,812,802	1.2
Dealer and Salesman Licenses	105,741	.03
Mileage Permits	276,651	.07
Recording, Copying, Certifying Records	1,115,092	.3
Fees for Service of Process to Nonresidents	7,016	.002
Total	354,575,836	89.5
<u>State Corporation Commission (Refer to Table 6)</u>		
Gross Earnings Road Tax	644,723	.16
Motor Vehicle Carrier Permits	1,247,407	.31
Motor Fuel Road Tax (a)	-	-
Total	1,892,130	.48
<u>Court or Commonwealth's Attorney (Refer to Table 8)</u>		
Liquidated Damages for Violation of Weight Limits	2,068,193	.52
Receipts for Reportable Violations	2,183,930	.55
DMV Weighing Fees	43,992	.01
Total	4,296,115	1.08
<u>State Police (Refer to page 32)</u>		
Fees for Approval Certificates	18,150	.005
<u>Virginia Department of Highways and Transportation (Refer to Table 9)</u>		
Receipts for Road Work	14,911,893	3.7
Hauling Permits	258,991	.06
Highway Permits	177,035	.04
Miscellaneous Revenues	1,961,534	.50
Revenue Bond Funds	18,039,721	4.6
Total	35,421,174	8.9
Total State Highway Revenue	396,203,405	100.0 <sup>(b)</sup>

(a) Included in figure for Motor Fuel Tax.

(b) Details may not add to totals due to rounding.

Source: Virginia Department of Accounts Report of the Comptroller for Fiscal Year Ending June 30, 1974, (Richmond: Division of Purchase and Printing, 1974).

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DIVISION OF MOTOR VEHICLES (DMV) COLLECTIONS

In fiscal year 1973-74, the Division of Motor Vehicles was responsible for the collection of 89.5 percent of the highway funds originating from state revenue sources. After refunds have been paid, nearly all DMV revenues are channeled to the Highway Fund through the State Treasurer. The Highway Commission then returns money from the Highway Fund to the DMV for its administration and operation.

Table 2 lists the highway revenues collected by the DMV for fiscal year 1973-74. The following section describes the sources of these revenues.

TABLE 2

State Revenues for Highways Collected by the Division of Motor Vehicles  
Fiscal Year 1973-1974

Source	Amount Collected	Percent
Motor Fuel Tax	\$238,698,317	60.2
Motor Vehicle Sales and Use Tax	43,066,190	10.9
Motor Vehicle Title Registration	6,363,093	1.6
Motor Vehicle Licenses (Tags)	60,130,934	15.2
Chauffeur and Operator Permits	4,812,802	1.2
Dealer and Salesman Licenses	105,741	.03
Mileage Permits	276,651	.07
Recording, Copying, Certifying Records	1,115,092	.3
Fees for Service of Process to Nonresidents	7,016	.002
Total DMV Revenues	\$354,575,836	89.5(a)
Total State Highway Revenues	\$396,203,405	100.0

(a) Details may not add to totals due to rounding.

Source: Report of the Comptroller....1974.

Description

Motor fuel taxes, the primary source of highway revenue, generate 60.2 percent of the state road funds. These revenues include receipts from levies on fuel commonly known as gasoline, on special fuels such as deisel or aviation fuel, and on motor fuel (gasoline or special fuels) consumed in Virginia by motor carriers, often referred to as the road tax. Although separate acts govern the collection of these taxes, their receipts are aggregated into a single figure. In order to explain the provisions of these taxes, each one is presented separately. This section describes the Gas Tax and the Special Fuels Tax and a subsequent section pertaining to revenues collected by the State Corporation Commission contains an explanation of the Motor Fuel Road Tax.

Gas Tax. Section 58-711 of the Code of Virginia authorizes a tax of \$0.09 on each gallon of motor fuel, that is, gasoline, sold in Virginia. This section further provides for a tax of \$0.04 on each gallon of aviation fuel used in the operation of aircraft. Exemptions from these provisions are granted on motor fuel sold to: (1) the state and its political subdivisions; (2) transportation districts; and (3) the federal government and its agencies.<sup>(1)</sup>

Upon receipt of monthly reports, the Fuels Tax Department of the DMV makes full or partial refunds under Section 58-715 to:

- (1) owners of most boats and ships;
- (2) operators of tractors used for agricultural purposes;
- (3) operators of buses used to transport children to public and certain private schools;
- (4) fire fighting and rescue squads;
- (5) cities, counties, and towns for motor equipment used for public activities;
- (6) users of equipment for spraying and cleaning; and
- (7) any person who loses motor fuel accidentally.

Special Fuels Tax. The Special Fuels Tax applies to those fuels used in internal combustion engines which are not taxed under the provisions of the Gas Tax. Section 58-744 stipulates the following rates of taxation. Nine cents per gallon is levied on fuel used in motor vehicles such as deisel powered trucks. Aviation fuel is taxed at the rate of \$0.04 per gallon on the first 100,000 gallons used during any fiscal year. One fourth of \$0.01 is collected for each gallon of aviation fuel in excess of 100,000 gallons consumed during any fiscal year. \* Like the Motor Fuel Tax Act, the Special Fuels Tax Act provides for tax exempt status to the State and federal governments and their agencies.

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\*Bonded aviation fuel, that is, fuel held in bonded storage under federal customs law for use in international flights, is not subject to these taxes.

Several sections of the Special Fuels Tax Act specify refunds for the following purposes:

- (1) for taxes erroneously collected or on fuel accidentally lost (Sec. 58-753);
- (2) for non-highway use (Sec. 58-753.1);
- (3) on tax-paid fuel transported outside Virginia for sale (Sec. 58-753);
- (4) on fuel used for agricultural purposes when more than five gallons are purchased at one time (Sec. 58-753.1:2); and
- (5) on special fuels sold to Transportation Districts (Sec. 58-744).

Refunds to certain companies supplying urban transportation services are not considered under the provisions of either fuels tax act. These refunds are outlined in a separate title which states that urban and suburban bus lines whose service areas do not exceed 40 miles one-way are entitled to refunds under Section 58-757.01. A 1974 amendment added taxicab companies that would otherwise discontinue service to the list of eligibles.

#### Collection Mechanism

Similar collection mechanisms exist for both Motor Fuels and Special Fuels Taxes. According to Sections 58-713 (of the Motor Fuel Tax Act) and Section 58-746 (of the Special Fuels Tax Act), agents who import either of these fuels into Virginia must file a monthly report with the Fuels Tax Department of the DMV. Their reports must list:

- (1) the quantity of fuel on hand for the first and last days of the preceding calendar month;
- (2) the quantity received during the month;
- (3) the quantity sold during the month; and
- (4) the quantity sold to other dealers.

These reports are due by the fifth day of the second month succeeding the month for which they are filed. In other words, a dealer's report for fuel bought and sold between December 1 and December 31 is legally filed as long as the Fuels Tax Department receives it by February 5.

Section 58-730 of the Motor Fuel Tax Act and Section 58-733 of the Specials Fuels Tax Act declare that most funds collected under these acts be set aside for the construction and maintenance of Virginia highways. However, some of these revenues are appropriated to other special funds and agencies for non-highway modes of transportation. In accordance with the Motor Fuel Tax Act, these funds are distributed as follows. First, for each gallon of aviation fuel sold, \$0.04 is placed into a special fund for aviation. (2) Second, after refunds

totaling \$0.085 per gallon are paid to the users of agricultural equipment, one-half cent per gallon is allocated to the Virginia Agricultural Fund Foundation.<sup>(3)</sup> Third, after refunding \$0.075 per gallon, the Virginia Department of Highways and Transportation receives \$0.015 for each gallon of motor fuel purchased by users of commercial fishing, oyster, clamming, and crabbing boats in order to maintain public boating areas and the same amount on each gallon of motor fuel sold for other types of boating is appropriated to the game protection fund (available to the Commission of Game and Inland Fisheries).<sup>(4)</sup> Unclaimed boating fuel tax is appropriated to the Marine Resources Commission.<sup>(4)</sup> The Special Fuels Tax Act contains similar provisions for the allocation of tax revenues collected on non-highway modes of transportation.

### Motor Vehicle Sales and Use Tax

#### Description

A relatively new source of revenue, the Motor Vehicle Sales and Use Tax accounted for approximately 10.9 percent of the amount produced by state sources of revenue for highway construction and maintenance in fiscal year 1973-74. Only two other items, the motor fuel tax (60.2 percent) and motor vehicle licenses (15.2 percent), produced larger amounts.

Sections 58-685.10 through 58-685.25 of the Virginia Code contain laws implementing the Sales and Use Tax. This tax is collected each time the ownership of a vehicle changes. The Sales and Use Tax for new vehicles is based on the list price attached to these vehicles in compliance with federal law, while an approved publication utilized by tax authorities provides the basis for taxation of used vehicles. Section 58-685.13 exempts from this law vehicles purchased by federal and state agencies, urban and suburban bus lines, volunteer fire departments, and rescue squads.

The 1974 session of the General Assembly added provisions to this law pertaining to rented vehicles which take effect on October 1, 1974. The Motor Vehicle Rental Tax operates much like the general sales tax on such items as clothes or household goods. Section 58-685.12 (b1) specifies a tax of 3 percent on the rental charge each time a motor vehicle is rented, regardless of whether or not it is required to be licensed in Virginia. Additionally, Section 58-685.17:1 requires each renter to obtain a certificate of registration for each place of business. The fee for these certificates is \$5.00 and they remain valid unless the renter changes the name or location of his establishment.

### Collection Mechanism

The collection mechanism for the Sales and Use Tax differs from that of the Rental Tax. Generally, Sales and Use Taxes are paid at the local DMV office when the purchaser of a vehicle obtains his certificate of title. Each day, the local offices forward these receipts to the DMV central office. The 3 percent Motor Vehicle Rental Taxes are collected by the rental agent and sent along with monthly reports to the DMV central office. This office delivers both Sales and Use and Rental Taxes to the State Treasurer. In accordance with Section 58-685.23, he allocates these receipts to the Highway Construction and Maintenance Fund.

### Motor Vehicle Title Registration Fees

#### Description

The DMV collects a third revenue for the Highway Fund known as Title Registration Fees. Purchasers of motor vehicles, trailers, and semitrailers pay these fees in order to record ownership of their vehicles. Upon registration, the DMV issues a document, called a certificate of title, to the purchaser evidencing ownership of his vehicle.

Title Registration Fees not only generate revenue for the Highway Fund, but more importantly, they lend financial support to the administration of certain statutes regarding the protection of personal property.

When a new or used vehicle is bought, these laws serve to prevent purchases of stolen property or a vehicle on which outstanding liens are not satisfied. If a vehicle is debt free at the time of purchase, the DMV issues the certificate of title to the purchaser. If it is not, the lien holder keeps the certificate until the purchaser satisfies his debt.

The various fees associated with title registration are discussed below and summarized in Table 3. The DMV levies a charge of \$7.00 to register each original certificate of title and \$5.00 to record supplemental liens and issue new certificates of title. \* When a permanent certificate of title cannot be issued, the DMV or its agent, such as a new car dealer, substitutes a temporary certificate which the purchaser must carry in his vehicle until he receives his permanent document. A duplicate or substitute to replace a lost, mutilated, or illegible certificate costs \$2.00, while \$1.00 is charged when a motor substitution necessitates a change in the vehicle's description.<sup>(5)</sup>

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\*Va. Code Ann. Sec. 46.1-78 (1950). The 1974 General Assembly increased the fee for original certificates of title from \$5.00 to help meet certain local expenses.

Table 3

Summary of Fees for Title Registration  
Fiscal Year 1973-1974

Type of Title Certificate	Fee
Original	\$7.00
Supplemental lien and new certificate	5.00
Duplicate or substitute	2.00
Motor substitution	1.00

Source: Va. Code Ann. Secs. 46.1-78, 46.1-55, 46.1-81.

Collection Mechanism

Upon application for title to a vehicle, a purchaser makes payment at either the DMV central office in Richmond, at a branch office, or to an authorized DMV agent such as a new car dealer. These payments are sent first to the DMV central office and on to the State Treasurer. The Treasurer then appropriates \$2.00 for each certificate of title issued to a special fund to aid Virginia localities in bearing the financial burden of disposing of abandoned vehicles.\* The remaining receipts from fees associated with title registration are forwarded to the Highway Construction and Maintenance Fund.

Motor Vehicle Licenses (Tags)

Description

Prior to the institution of the motor fuel tax in 1923, motor vehicle license and registration fees met the entire cost of the state highway system. While the relative position of this revenue source has declined in favor of the motor fuel tax, it accounts for 15.2 percent of the state-generated funds for highways.

The Motor Vehicle License law states:

\*Va. Code Ann. Sec. 46.1-78 (1950). See also Sec. 46.1-555.9 for a description of the fund into which these fees are placed. The 1974 General Assembly enacted this section to take effect on January 1, 1975.

Except as otherwise provided... every person... owning a motor vehicle, trailer or semitrailer intended to be operated upon any highway in this State shall, before the same is so operated, apply to the Division [of Motor Vehicles] for and obtain the registration thereof and a certificate of title therefor. (6)

Registration and licensing are often confused with title registration discussed in the previous section because these operations along with payment of the sales and use tax usually occur simultaneously. "Registration" means the purchase of license tags, decals (for passenger automobiles), and a registration card which must be carried in the vehicle. "Title registration," on the other hand, refers to the establishment of a vehicle's ownership. The sales and use tax bears resemblance to the general sales tax. Both title registration and payment of the sales and use tax occur only when a vehicle changes hands while registration and licensing take place each year.

Nearly every vehicle, including heavy tractor trailers (motor carriers), must display these tags in addition to all other requirements. The weight of the vehicle determines the fees for license tags, which range from \$15.00 for a private automobile to \$5.00 plus \$0.07 per hundred pounds for some classes of common carriers to \$12.00 per thousand pounds of gross weight for certain for-hire property carriers. (7) Virginia Code Sections 46.1-149 through 46.1-157 contain comprehensive schedules enumerating the fees for these and other types of vehicles. The Code also provides in Sections 46.1-45 through 46.1-46 for the exemption of certain vehicles, such as: those used for agriculture, horticulture, mining, and emergency medical services; golf carts; and those driven by certain disabled persons. Also, although no fee is charged, Sections 46.1-49 through 46.1-50 require registration and licensing of vehicles used by the state and its agencies and consular and diplomatic officers.

When the General Assembly set up a staggered system of annual registration for passenger vehicles in 1972, the DMV began to issue decals to replace the yearly purchase of license tags. (8) Passenger car owners chose the month in which they wished to renew registration, and beginning in March and April of 1973, these individuals received permanent license tags for their vehicles. (9) Then, instead of purchasing new tags each year, these owners simply buy new decals indicating the month and year in which registration expires. Motor vehicles other than passenger cars, trailers, and semitrailers will fall under the staggered registration system starting with applications for renewals in March and April 1975. (10)

## Collection Mechanism

The purchaser of a new or used vehicle can obtain license plates at a local DMV office, at the central office in Richmond, or from a licensed DMV agent.\* The fees collected by branch offices and licensed agents are forwarded to the DMV central office before being sent to the State Treasurer for appropriation to the Highway Fund.

## Chauffeur's and Operator's Permits

### Description

In addition to supervising the collection of motor fuel and sales and use taxes and the registration fees for motor vehicles, the DMV regulates the operators of motor vehicles. The Virginia Code stipulates that:

No person... shall drive any motor vehicle on any highway in this State until such person shall have made application for an operator's or a chauffeur's license... and satisfactorily passed the examination required. (11)

The term operator of a motor vehicle describes the driver, that is, the person in control of a motor vehicle, while a chauffeur is employed for the purpose of operating a motor vehicle. Section 46.1-352 exempts operators of farm machinery, road rollers, and other heavy equipment from the requirements of this statute.

Generally, applicants for chauffeur's or operator's licenses must be 18 years of age. However, 16 year old drivers may obtain these licenses provided they meet the qualifications outlined in Section 46.1-357. Furthermore, temporary instruction permits are available to applicants over 15 years, 8 months. These permits enable them to drive with a licensed driver in the vehicle.

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\*New car dealers are not necessarily DMV agents. They often merely forward the required information to the proper DMV office and obtain tags, registration fees, and title taxes from the DMV as a service to their customers. However, these dealers may sell temporary tags, valid for 30 days, at a cost of \$1.00 to those who buy autos at times when DMV offices are not open for business.

Sections 46.1-368 through 370.1 describe the procedures for securing chauffeur's or operator's licenses. These sections require that applicants furnish name, address, birth date, social security number, and information concerning previously held driver's licenses. Some drivers must, in accordance with the Driver License Compact, surrender driver's licenses issued in other states. Finally, the examination procedure and the road test are described. Section 46.1-375 also provides for the issuance of a color photograph bearing the applicant's signature and social security number to serve as a "double check" on the main portion of each driver's license.

Chauffeur's licenses are subject to annual renewal. Operator's licenses expire four years from the applicant's birthday month nearest to the month in which the license was issued. For example, if one whose birthday is in September receives a driver's license in August, it would expire 4 years and 1 month from the date of issue. On the other hand, if a person born in June applied for a license in October, his license would expire in 3 years and 8 months.

Table 4 summarizes the fees and periods of validity for chauffeur's and operator's licenses. In fiscal year 1973-74, these fees generated 1.2 percent of the amount received from state revenue sources. The statutes pertaining to the issuance of and the fees for chauffeur's and operator's permits remained unchanged from the preceding year.

Table 4  
Summary of Driver's License Fees  
Fiscal Year 1973-1974

	Expiration Period	Original Fee	Renewal Fee	Duplicate Fee
Operator's License	4 years	\$ 9.00	\$ 9.00	\$ 1.00
Operator's License (Special Classes) <sup>(a)</sup>	4 years	12.00	9.00	1.00
Chauffeur's License	1 year	6.00	11.00	1.00
Chauffeur's License (Special Classes) <sup>(a)</sup>	1 year	7.00	6.00	1.00
Instruction Permit	6 months	3.00	6.00	No charge

(a) These pertain to drivers of heavy vehicles, buses, and motorcycles.

Source: Virginia Division of Motor Vehicles, Driver's Manual of Virginia, July, 1973, p. 17.

### Collection Mechanism

Applicants for chauffeur's and operator's licenses can purchase them at DMV branch offices or at the central office in Richmond. Like other funds received at these offices, the receipts from chauffeur's and operator's licenses are forwarded to the State Treasurer from the DMV central office. One dollar and thirty-three cents for each license sold goes to the Driver Education Fund to provide for driver education programs in Virginia public schools.\* The Highway Fund receives the remainder as provided in Section 46.1-381 to help meet DMV expenses incurred in performing its duties.

### Dealer and Salesman Licenses

#### Description

The DMV not only regulates the purchase and operation of motor vehicles but also supervises motor vehicle dealers and salesmen. Of the 4,200 licensed motor vehicle dealers in Virginia, new and used vehicle dealers account for the majority. Besides new (franchised) and used vehicle dealers, the DMV distinguishes three additional classes of dealerships: (1) repossessed motor vehicle dealers, (2) manufacturers of motor vehicles, and (3) distributors. (12)

DMV regulations require annual registration of dealers and salesmen. (13) The following example illustrates the process of securing dealer and salesman licenses. An applicant for a franchised dealer license must first send a letter of enfranchisement from the manufacturer of the product he wishes to sell and \$15.00 to the Dealer and Salesman License Department of the DMV. If the applicant's proposed place of business meets certain minimum standards, he receives his dealer certificate. At this time, the newly licensed dealer must purchase at least one salesman license at a fee of \$2.00. (14) The purchase of this license entitles this dealer to buy two sets of dealer license tags for \$30.00 and additional sets priced at \$13.00 each. After a certain date, the fees for dealer tags are reduced. (15) Table 5 summarizes these fees.

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\* Va. Code Ann. Sec. 46.1-380.2 (d) (1950). See Sec. 22-235.1 for a complete description of Virginia's driver education program.

Table 5

Summary of Dealer and Salesman License Fees  
Fiscal Year 1973-1974

Type of License	Fee
<b>Dealer licenses</b>	
Distributors and Wholesalers	\$15.00
Manufacturers	20.00
<b>Supplemental dealer licenses</b>	
Distributors and Wholesalers	5.00
Manufacturers (Branch Factory)	10.00
Salesman or factory representative license	2.00
<b>Dealer license tags</b>	
First two sets	30.00
Each additional set	13.00
Temporary license tags (each set) <sup>(a)</sup>	1.00

(a) Dealers must purchase at least ten sets of temporary license tags at a time.

Source: Va. Code Ann. Secs. 46.1-121, 46.1-164, 46.1-528.

Duly licensed dealers may apply for not less than ten sets of temporary license plates at a time, priced at \$1.00 per set. Dealers sell these temporary tags to those who purchase motor vehicles during nonbusiness hours of the DMV. These tags become void after 30 days, upon receipt of current tags, or upon contract rescission.<sup>(16)</sup> In addition to providing temporary license tags, motor vehicle dealers often accept applications for title and forward them to the DMV as a courtesy to the purchaser.<sup>(17)</sup>

#### Collection Mechanism

All fees pertaining to dealer and salesman licensing are sent to the Dealer and Salesman License Department of the DMV. The DMV forwards them to the State Treasurer, who credits them to the Highway Fund.

## Mileage Permits

### Description

The Highway and Transportation Department requires mileage permits for unlicensed or overweight vehicles because they inflict more wear and tear on highways than other vehicles such as passenger cars. Although the Highway and Transportation Department issues these permits, the DMV collects the fee in addition to other levies. The following example demonstrates the particulars of obtaining mileage permits.

When the owner of an unlicensed or overweight vehicle wishes to move it over Virginia roads, he must apply for a hauling permit at any office of the Department of Highways and Transportation. This permit enables the applicant to transport the vehicle over the highways. The Highway and Transportation Department then forwards a copy of the hauling permit, which contains information concerning the type of vehicle, its weight, and route of travel, to the DMV. The DMV in turn bills the applicant for mileage fees which are based on the number of miles traveled by the vehicle. One dollar per trip, regardless of the number of miles traveled, is levied on house trailers while all other vehicles are subject to a fee of \$0.10 per mile. During the year following the securing of a hauling permit, the applicant must make monthly reports to the DMV, even if he makes no trips. After one year, the holder must apply for a new hauling permit and the process begins anew. (18)

The 1974 General Assembly added two provisions affecting the movement of heavy vehicles. One provision concerns the one-time movement of heavy vehicles. These temporary, one-trip permits are available for vehicles titled in Virginia that would otherwise require registration and license tags. Applicants can obtain these permits, valid for three days, at local Highway and Transportation Department offices for a fee of \$5.00. In addition to paying this fee, applicants must specify the origin and destination of the heavy vehicle. (19) Another provision of the 1974 legislation demands that owners of mobile homes in Virginia apply for title to their vehicles within 30 days of their arrival in the Commonwealth. (20)

### Collection Mechanism

Each day, the DMV central office forwards mileage permit fees to the State Treasurer, who allocates these receipts to the Highway Fund. (21)

Fees for Certifying, Copying and Recording Public Records

Description

Another function of the DMV is to maintain files on and to make available detailed information concerning owners and operators of motor vehicles. Section 46.1-33 of the Virginia Code permits the DMV to levy reasonable fees for furnishing information pertaining to driving records and vehicle ownership. However, when this information is furnished to public officials, persons who have a personal or legal interest in it, or for promotion of the general public welfare, no charge is made. In accordance with Section 46.1-34, any interested party must pay \$1.00 for a certificate containing the license number of a vehicle and the name and address of its owner. A driver's record, unlike the certificate, is available only to attorneys, insurance companies, or courts of law. This record, which contains convictions and license revocations, costs \$2.00. (22)

Collection Mechanism

Anyone wishing to obtain public records can secure them only from the DMV central office in Richmond. When this office receives payment, it forwards the receipts to the State Treasurer. Section 46.1-35 of the Virginia Code provides that these revenues be used to help defray DMV expenses.

Fees for Service of Process Upon Nonresidents

Description

The fees for service of process (or notice of an impending suit) upon nonresidents amount to but a small fraction of those collected by the DMV. These fees are collected when process is served upon a nonresident by the act of leaving a copy of this process with the DMV Commissioner. There are two general categories of nonresidents. First, certain business nonresidents, who must register in the same manner as residents, must file a form naming the Commissioner as their attorney in the event of a legal proceeding brought against them as a result of the use of their motor vehicles. (23) Second, those who operate a vehicle occasionally in Virginia thereby informally appoint the DMV Commissioner as their attorney. (24)

The basic fee for service of process is \$3.00. However, in the second case described in the preceding paragraph, \$1.00 is charged for each defendant in addition to the first. Upon receiving such notice, the DMV sends it by registered mail to the non-resident. These fees are later recovered from the defendant as part of the costs of the suit.

#### Collection Mechanism

The DMV forwards the fees for service of process to the Highway Fund.

## STATE CORPORATION COMMISSION (SCC) COLLECTIONS

This section discusses the three taxes and fees collected by the State Corporation Commission for the Highway Fund. These levies include: (1) motor vehicle carrier permits; (2) motor carrier road taxes based on fuel consumption within the state; and (3) road taxes on motor vehicle passenger carriers calculated on gross receipts from operations within the Commonwealth. The SCC keeps records of and receives applications from all motor carriers, both foreign and domestic, which operate in the Old Dominion. All these revenues are paid into the Highway Fund, as are the majority of DMV revenues.<sup>25</sup> Table 6 contains a summary of the highway revenues collected by the SCC.

Table 6

State Revenues for Highways Collected by the State Corporation Commission  
Fiscal Year 1973-1974

Source	Amount Collected	Percent
Gross Earnings Road Tax	\$ 644,723	.16
Motor Vehicle Carrier Permits	1,247,407	.31
Motor Fuel Road Tax <sup>(a)</sup>	-	-
Total SCC Revenues	1,872,130	.48
Total State Highway Revenues	\$396,203,405	100.0(b)

(a) Included in figure for Motor Fuel Tax in Table 1.

(b) Details may not add to totals due to rounding.

Source: Report of the Comptroller. . . . 1974.

## Motor Vehicle Carrier Permits

### Description

The SCC issues four types of motor carrier permits:\* (1) certificates of public convenience; (2) warrants or exemptions; (3) registration cards; and (4) emergency telegrams. The examples below illustrate the process of securing the permits required for doing business in Virginia. However, before motor carriers apply for permission to operate, they must pay any road taxes due, secure the amount of insurance required by Virginia law, appoint an agent on whom process may be served, and fulfill any requirements imposed by the Interstate Commerce Commission.<sup>(26)</sup>

Certificates of Convenience. Prior to commencing intrastate operations a motor carrier must file an application with the SCC for a certificate of necessity and convenience. A statement from the Highway and Transportation Commission certifying the applicant's compliance with size and weight restrictions on his proposed route of operation must accompany this application.<sup>(27)</sup> The SCC's decision to issue a certificate of necessity and convenience may be based on four criteria among others: (1) present transportation facilities over the applicant's proposed service route; (2) traffic volume over such route; (3) the applicant's financial situation; and (4) the condition of highways over the proposed service route.<sup>(28)</sup> The fees pertaining to filing and issuance of this certificate and other permits appear in Table 7.

Warrants and Exemptions. The SCC issues all motor carriers possessing certificates of convenience warrants or exemption cards in order to aid in the collection of the fuel tax. Each vehicle that pays taxes on motor or diesel fuel must obtain a warrant, which remains inside the vehicle at all times. On the outside of the vehicle, classification plates bearing the same number as the warrant must be displayed. Exemption cards are provided for vehicles not subject to the fuels tax.\*\* Like the warrants for vehicles affected by the provisions of the fuels tax acts, exemption cards are carried inside the vehicle and classification plates having an identical number as the exemption card are placed outside the vehicle.<sup>(29)</sup>

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\*The term "motor carrier" refers to any person who undertakes to transport passengers or property for the general public by motor vehicle for compensation over the highways of the State. Va. Code Ann. Sec. 56-273 (1950).

\*\*See Virginia Code Section 56-274 for a complete list of exempt motor vehicles.

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TABLE 7

Summary of Motor Carrier Permits and Fees  
Fiscal Year 1973-1974

	Original	Duplicate	Lease Approval	Transfer	Expiration Period
Certificates of Convenience	\$25.00	\$3.00	\$5.00	\$25.00	None
Warrants or Exemption Cards					
Passenger Carriers	1.00 (a)				1 Year
Property Carriers	2.00				1 Year
Registration Cards (b)					
Passenger Carriers	1.00				1 Year
Property Carriers	2.00				1 Year
Emergency Telegrams	10.00				10 Days

(a) May be increased to \$3.00 at the discretion of the SCC Commissioner. Va. Code Ann. Sec. 304.4 (1950).

(b) Required for vehicles not registered with the DMV.

Source: Va. Code Ann. Secs. 56-291.13, 56-304.4, 56-304.9.

Registration Cards. The SCC demands that motor carriers not required to secure licenses and to register with the DMV obtain registration cards. In addition to certificates of convenience, warrants or exemptions, and classification plates, these vehicles must possess registration cards issued by the SCC. The operator of the vehicle retains possession of the registration card and a marker is displayed outside the vehicle (along with the classification plate). For some vehicles, a stamp is attached to the registration card instead of placing markers outside the vehicle. (30)

Emergency Telegrams. In certain emergency situations the SCC issues a letter or a telegram authorizing a motor carrier's operation without obtaining a registration card, warrant or exemption card. This telegram permits such operation for not more than 10 days for a fee of \$10.00. (31)

### Collection Mechanism

Table 7 lists the fees and periods of validity for the various motor carrier permits. The SCC forwards the receipts to the Highway Construction and Maintenance Fund. (32)

### Motor Carrier Road Tax Based on Fuel Used Within the State

#### Description

In addition to issuing permits to motor carriers, the SCC supervises the collection of the fuel taxes from these vehicles. Although motor carriers pay \$0.09 per gallon on fuel at the pump--like passenger cars--in some cases, their actual tax differs from that amount. Motor carriers of passengers pay road taxes equivalent to \$0.09 per gallon on fuel consumed in Virginia operations. Property carriers are taxed at the rate of \$0.11 per gallon on fuel used for conducting business in the Commonwealth. The road tax assessed on urban and suburban bus lines amounts to \$0.06 per gallon while Transportation Districts pay no road tax on fuel purchased in Virginia. Each vehicle subject to these road taxes is entitled to a credit of \$0.09 on each gallon of Virginia-bought fuel toward payment of the motor fuel road tax. If the tax liability exceeds the amount of accumulated credit from Virginia purchases, the carrier must pay the difference. Although refunds are authorized in the event of overpayment of this tax, most operators prefer to build up credit.

Since the number of gallons of fuel used in Virginia is the basis for taxation, determination of a carrier's total tax liability is often difficult. The following ratio best explains the calculation of this liability:

$$\text{Fuel used in Virginia} = \text{Fuel used in all operations} \times \frac{\text{Miles traveled in Virginia}}{\text{Miles traveled in total operations}}$$

Determination of fuels tax liability becomes further complicated because carriers frequently operate fleets of trucks and submit reports in aggregate figures. <sup>(33)</sup>

#### Collection Mechanism

The Division of Motor Carrier Taxation of the SCC administers the collection of the motor fuel road tax. Motor carriers must submit quarterly reports along with payment of these taxes. Upon receipt of tax payments, the SCC forwards them to the Highway Fund. <sup>(34)</sup>

#### Road Tax on Passenger Carriers Based on Gross Receipts

##### Description

Common carriers of passengers are subject to another levy in addition to the road tax and the fees for permits. These vehicles must pay a quarterly tax totaling 2 percent of their receipts derived from operations in Virginia. The statute permits exemptions for: (1) miles traveled on streets maintained exclusively by cities and towns; (2) urban and suburban bus lines and; (3) carriers whose gross receipts do not exceed \$5,000. Bridge, ferry, and tunnel tolls are deductible from gross receipts for purposes of this tax and credits are allowed for payments made to the federal government for the right to operate over federally owned and maintained highways. <sup>(35)</sup>

##### Collection Mechanism

Like road taxes, gross receipts taxes fall under the jurisdiction of the Motor Carrier Taxation Division of the SCC. Operators of motor carriers must submit quarterly reports to this division, which in turn forwards them to the State Treasurer for appropriation to the Highway Fund. <sup>(36)</sup>

COURT OR COMMONWEALTH'S ATTORNEY COLLECTIONS

Three revenues of relatively minor importance are collected by either the court or the commonwealth's attorney, depending upon the practice prevalent in a given jurisdiction. Although the absolute value of these collections is rather small, the courts and commonwealth's attorneys are instrumental in the enforcement of Virginia's motor vehicle laws. A brief discussion of each of the three items collected by them follows and a summary of these receipts for fiscal year 1973-74 is found in Table 8.

Table 8

State Revenues for Highways Collected by the Court or Commonwealth's Attorney  
Fiscal Year 1973-1974

Source	Amount Collected	Percent
Liquidated Damages for Violation of Weight Limits	\$ 2,068,193	.52
Receipts for Reportable Violations	2,183,930	.55
DMV Weighing Fees	43,992	.01
Total Court Collections	4,296,115	1.08(a)
Total State Highway Revenues	\$396,203,405	100.0

(a) Details may not add to totals due to rounding.

Source: Report of the Comptroller... 1974.

Liquidated Damages for Violation of Weight LimitsDescription

Section 46.1-342 of the Virginia Code provides for the assessment of liquidated damages against anyone who violates either weight limits or a provision contained in a permit issued by the Highway and Transportation Commission or local authority. The penalty fee varies from \$0.01 to \$0.10 per excess pound.

Collection Mechanism

The court or the commonwealth's attorney collects payments for liquidated damages. These fees are transmitted to the State Treasurer before allocation to the Highway Fund.

Receipts for Reportable ViolationsDescription

Virginia Code Section 14.1-200.1 contains a provision pertaining to persons convicted of violating either state laws or local ordinances. If the violation is reportable to the DMV, the court or commonwealth's attorney charges a fee of \$5.00 to partially cover the expenses of recording this offense on the driver's record. The defendant must pay this fee in addition to other costs, penalties, and fines assessed against him.

Collection Mechanism

The fees for reportable violations are sent from the court to the State Treasurer for appropriation to the Highway Fund.

Weighing FeesDescription

From time to time, law enforcement officers require weighing of vehicles suspected of being overweight. The court or commonwealth's attorney collects weighing fees, in addition to other penalties, when, as a result of such weighing, the driver of an overloaded vehicle: (1) is convicted; (2) forfeits bail; or (3) must purchase an increased license. According to Virginia Code Section 46.1-347, the weighing fee amounts to \$2.00.

Collection Mechanism

After receipt by the State Treasurer, weighing fees are allocated to the fund earmarked for the administration of the State Police, that is, the Highway Fund.

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## DEPARTMENT OF STATE POLICE COLLECTIONS

Although the Department of State Police collects only one item of revenue (fees for approval certificates), they, like the courts and commonwealth's attorneys, are essential to the enforcement of the Commonwealth's motor vehicle laws. For example, it is the State Police trooper who, suspecting a vehicle of being overloaded, takes it into custody for weighing. As are the DMV and the SCC, the Department is partially supported by revenues from the Highway Fund.

### Fees for Issuing Certificates of Approval for Lighting, Warning Signal, and Brake Testing Devices

#### Description

Upon application, the State Police inspect brake and headlight testing equipment for fees ranging from \$50.00 to \$150.00 depending on the type of equipment inspected. If the testing devices pass this inspection, the Superintendent of State Police issues a certificate of approval. Virginia Code Section 46.1-314 lists the types of equipment affected by this provision.

#### Collection Mechanism

Like the receipts from weighing fees, fees for approval certificates are channeled to the fund for maintenance of the State Police--the Highway Fund.

## DEPARTMENT OF HIGHWAYS AND TRANSPORTATION COLLECTIONS

Although the Department of Highways and Transportation collects only 8.9 percent of the state-generated revenues for highway construction and maintenance, it is totally supported by the Fund. The policy and direction of the Highway and Transportation Department are guided by eleven commissioners appointed by the Governor for four-year terms subject to approval by the General Assembly. <sup>(37)</sup> As described in a previous section, the Commission as well as the Department have undergone substantial changes during the past year.

The activities discussed in the following sections represent a mere fraction of the Commission's involvement in road building and transportation planning. A summary of the Department's collections appears in Table 9.

TABLE 9

State Revenues for Highways Collected by the Virginia Department of Highways & Transportation  
Fiscal Year 1973-1974

Source	Amount Collected	Percent
Receipts for Road Work	\$ 14,911,893	3.7
Hauling Permits	258,991	.06
Highway Permits	177,035	.04
Miscellaneous Revenues		
Land & Building Sales	494,143	
Rental of Land & Building	1,672	
Proceeds from Property Sales	1,170,840	
Refunds from Prior Expenditures	350	
Bridge & Ferry Tolls	179,615	
Other Miscellaneous	<u>114,914</u>	
	1,961,534	.50
Revenue Bond Funds		
Series 1954	13,835,057	
Series 1965	<u>4,204,664</u>	
	18,039,721	4.6
Total VDH & T Revenues	\$ 35,421,174	8.9
Total State Highway Revenues	\$396,203,405	100.0

(a) Does not include receipts from Elizabeth River Tunnel and Richmond-Petersburg Turnpike. These figures were not available for this publication due to procedural difficulties encountered during the takeover by the VDH&T. Hopefully the next update of this report will contain these figures.

(b) Details may not add to totals due to rounding.

Source: Report of the Comptroller...1974

Receipts from Cities, Counties, and Towns for Road WorkDescription

Upon request by cities, counties, or towns, the Department of Highways and Transportation often provides extra features in addition to those incorporated into a basic road project. For example, a locality may desire gutters, drainage facilities, or other items which require special equipment for a primary road passing through its limits. Since the VDH&T is not under statutory compulsion to provide such facilities, localities must pay for these services.

Collection Mechanism

Localities forward payments for road work to the Highway and Transportation Department, where they are passed on to the State Treasurer to be placed in the Highway Fund.

Hauling PermitsDescription

The issuance of hauling permits constitutes another revenue-producing function of the Department of Highways and Transportation. A previous section describing mileage permits referred to these permits. Since applicants obtain these two permits simultaneously, it is confusing to discuss them separately. However, two important differences distinguish the two: (1) the nature of the fee; and (2) the agency which receives credit for each levy.

Like mileage permits, applicants for hauling permits may secure these permits from any local Highways and Transportation Department office. In contrast to mileage permits, which are based on miles traveled or trips taken, hauling permit fees are a flat charge of \$5.00 per permit. These permits remain valid for one year, after which they must be renewed along with mileage permits. Unlike mileage permits, which are credited to the DMV, the receipts from hauling permits represent revenue produced by the Highway and Transportation Department. (38)

Collection Mechanism

From the local offices, receipts from highway permits are forwarded to the respective Highway and Transportation District offices, the State Treasurer, and finally the Highway Fund.

Highway PermitsDescription

Sometimes referred to as land-use permits, highway permits are issued whenever anyone encroaches on rights-of-way belonging to the Highway and Transportation Commission. Such encroachments are varied, including such diverse operations as the stringing of telephone or electric wires over a roadway, the installation of roadside telephones, the construction of underpasses by private parties, or the building of driveways leading to business establishments. Before proceeding with a proposed project, a builder must apply for a highway permit at any local office of the Department of Highways and Transportation. In addition, the applicant must post bond, the amount of which depends on the type of project, in order to cover any damages inflicted on the right-of-way. The Department refunds the amount of bond posted if the completed project meets with approval of the inspectors. Besides posting bond, the applicant must pay an inspection fee of \$15.00 plus an additional charge ranging from \$2.00-\$2.50 depending upon the scope of the project.

In summary, anyone wishing to do work affecting rights-of-way belonging to the Department of Highways and Transportation must pay:

BOND	+	MINIMUM FEE	+	ADDITIONAL CHARGE <sup>(39)</sup>
(determined by type of project)		(\$15.00)		(depending on scope of project)

Collection Mechanism

The local offices of the Department of Highways and Transportation send the revenues from highway permits to their respective Highway and Transportation District Offices. The district offices then forward these receipts to the State Treasurer for placement into the Highway Fund.

Tolls Collected From Revenue Bond ProjectsDescription

The Virginia Department of Highways and Transportation has financed the construction of several highway projects by floating revenue bonds. Tolls levied on the users of these facilities are collected in order to retire the bonds and to pay the interest due. After setting aside sufficient amounts for maintenance, operations, and interest payments the remaining toll receipts are placed in a sinking fund in order to amortize the bonds.\* Virginia Code Sections 33.1-267 to 33.1-320 describe these projects and their collection mechanism.

Toll revenues accounted for 4.6 percent of the funds collected by the Highway and Transportation Department for fiscal year 1973-74. These tolls are collected from revenue bond projects which include: (1) those built under the provisions of the State Revenue Bond Act;<sup>(40)</sup> (2) State Turnpike Projects; (3) Elizabeth River Tunnel; and (4) the Richmond-Petersburg Turnpike.\*\*

Collection Mechanism

Tolls, collected at the various toll facilities, are sent to the State Treasurer. The Treasurer keeps a separate account for each revenue bond project to ensure that these funds are not diverted to other uses.

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\* Virginia Code Section 33.1-288 authorizes the Highway and Transportation Commission to utilize revenues from the Highway Fund for these purposes within construction districts.

\*\* Effective July 1, 1973, the VDH&T assumed responsibility for the operation of the Richmond-Petersburg Turnpike and the Elizabeth River Tunnel.

## REFERENCES

1. Va. Code Ann. Secs. 58-712, 58-712.1 (1950).
2. Va. Code Ann. Sec. 58-730 (1950).
3. Ibid.
4. Va. Code Ann. Sec. 58-730.3 (1950).
5. Va. Code Ann. Secs. 46.1-55, 46.1-81 (1950).
6. Va. Code Ann. Sec. 46.1-41 (1950).
7. Va. Code Ann. Secs. 46.1-149, 46.1-154 (1950).
8. Va. Code Ann. Sec. 46.1-101 (1950).
9. Va. Code Ann. Secs. 46.1-101, 46.1-103 (1950).
10. Va. Code Ann. Secs. 46.1-63, 46.1-101 (1950).
11. Va. Code Ann. Sec. 46.1-349 (1950).
12. Interview with Teresa Oliver, Secretary, Dealer and Salesman License Department, Virginia Division of Motor Vehicles, Richmond, Virginia, August 14, 1973.
13. Va. Code Ann. Sec. 46.1-523 (1950).
14. Interview, Oliver.
15. Va. Code Ann. Secs. 46.1-164, 46.1-165 (1950).
16. Va. Code Ann. Secs. 46.1-121, 46.1-124, 46.1-128 (1950).
17. Va. Code Ann. Sec. 46.1-124 (1950); Virginia Division of Motor Vehicles, Annual Report, 1971, p. 2.
18. Interview with Mrs. Shirley Abrams, Mileage Permit Department, Virginia Division of Motor Vehicles, Richmond, Virginia, August 14, 1973.

19. Va. Code Ann. Sec. 46.1-42.1 (1950).
20. Va. Code Ann. Sec. 46.1-44 (1950).
21. Interview, Abrams.
22. Va. Code Ann. Sec. 46.1-33 (1950).
23. Va. Code Ann. Secs. 46.1-134, 46.1-139 (1950).
24. Va. Code Ann. Sec. 8-67.1 et seq. (1950).
25. Va. Code Ann. Secs. 56-304.4, 58-631, 58-638 (1950).
26. Va. Code Ann. Secs. 56-304.5, 56.304.6, 56-304.6:1, 56-304.6:2 (1950).
27. Va. Code Ann. Sec. 56-278 (1950).
28. Va. Code Ann. Sec. 56-282 (1950).
29. Va. Code Ann. Sec. 56-304 (1950).
30. Va. Code Ann. Sec. 56-304.1 (1950).
31. Va. Code Ann. Sec. 56-304.9 (1950).
32. Va. Code Ann. Sec. 56-304.4 (1950).
33. Va. Code Ann. Sec. 58-628 et seq. (1950).
34. Va. Code Ann. Secs. 58-631, 58-633 (1950).
35. Va. Code Ann. Secs. 58-638, 58-638.1, 58-638.2, 58-639, 58-643 (1950).
36. Va. Code Ann. Secs. 58-638, 58-640 (1950).
37. Va. Code Ann. Sec. 33.1-1 (1950).
38. Interview with W. S. Keester, Highway Construction Engineer, and S. Dowle, Secretary, Virginia Department of Highways and Transportation, Charlottesville Residency, August 1, 1973.
39. Ibid.
40. Va. Code Ann. Sec. 33.1-268 (1950).

## APPENDIX A

VIRGINIA CODE SECTIONS PERTAINING TO STATE REVENUE SOURCES  
FOR HIGHWAYS

Source	Code Section(s) <sup>(a)</sup>
<u>Division of Motor Vehicles</u>	
Motor Fuel Tax (Including Special Fuels)	58-686 through 757.01
Motor Vehicle Sales and Use Tax	58-685.10 through 685.25
Motor Vehicle Title Registration	46.1-41 through 98.1
Motor Vehicle Licenses (Tags)	46.1-41 through 167
Chauffeur and Operator Permits	46.1-348 through 387
Dealer and Salesman Licenses	46.1-113 through 130, 164, 165, 46.1-515 through 550.3
Mileage Permits	46.1-42.1 through 44
Fees for Recording, Copying, Certifying Records	46.1-32 through 35
Fees for Service of Process	8-67.1 through 67.5; 46.1-134, 139
<u>State Corporation Commission</u>	
Gross Earnings Road Tax	58-638 through 644
Motor Vehicle Carrier Permits	56-273 through 304.13
Motor Fuel Road Tax	58-627 through 637
<u>Court or Commonwealth's Attorney</u>	
Liquidated Damages for Violation of Weight Limits	46.1-342
Receipts for Reportable Violations	14.1-200.1
DMV Weighing Fees	46.1-347
<u>State Police</u>	
Fees for Approval Certificates	46.1-314
<u>Virginia Department of Highways</u>	
Receipts for Road Work	33.1-201
Hauling Permits	46.1-343
Highway Permits	Not Ascertained
Toll Revenue Bond Funds	33.1-267 through 320

(a) An attempt has been made to outline Code Sections containing the bulk of information on these revenue sources. This does not purport to be a complete list of all Code Sections relevant to these highway revenues.

Source: Code of Virginia, 1950.

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