

COMMONWEALTH of VIRGINIA

Department of Taxation

Proposed Regulation Public Hearing Agenda

Date: August 20, 2009

Time: 10:00 a.m.

Location: Multipurpose Room

[Rear Entrance]

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<u>TAX will receive comments on the Amendment of the Retail Sales and Use Tax Motor</u> Vehicle Refinishers, Painters and Car Washers Regulation Section:

This regulatory action amends the regulatory section to reflect the 2005 statutory change that amended the definition of "retail sale" and "sale at retail" set forth in § 58.1-602 of the Code of Virginia to include separately stated charges for materials used in automotive refinishing and repair when such materials become permanently attached to the vehicle being refinished or repaired. This action will also amend the section to clarify the tax application to consumable by motor vehicle refinishers and painters.

This Public Hearing is in conjunction with the Public Hearing on Churches. TAX will receive verbal and written comments at this hearing. Interested parties may also submit written comments on the Town Hall website, www.townhall.virginia.gov. The public comment period will begin on July 20, 2009 and end on September 18, 2009.

