

# Sales and use taxation of modular housing - report of the Virginia Department of Taxation to the Governor and the General Assembly of Virginia.

## Commonwealth of Virginia - SALES AND USE TAX REGULATIONS

Description: -

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Real property tax -- Virginia.

Real estate sales tax -- Virginia.

Property tax -- Virginia.

Sales tax -- Virginia.

Prefabricated houses -- Taxation -- Virginia.

Buildings, Prefabricated -- Taxation -- Virginia.

Mobile homes -- Taxation -- Virginia. Sales and use taxation of modular housing - report of the Virginia Department of Taxation to the Governor and the General Assembly of Virginia.

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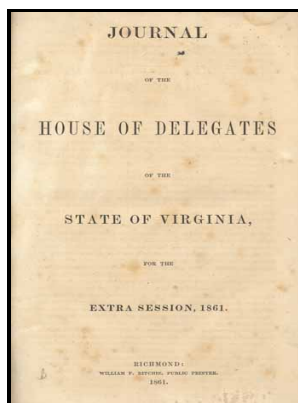
2000, no. 47.

House document (Virginia. General Assembly. House of Delegates) ; no. 47

House document ; Sales and use taxation of modular housing - report of the Virginia Department of Taxation to the Governor and the General Assembly of Virginia.

Notes: Includes bibliographical references (p. 59-61).

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### Annual Reports

Certified pollution control equipment and facilities as defined in § , except for any equipment that has not been certified to the Department of Taxation by a state certifying authority pursuant to such section. Penalty for failure to file return or making false return Any dealer subject to the provisions of this chapter failing or refusing to file a return herein required to be made, or failing or refusing to file a supplemental return or other data required by the Tax Commissioner, or who makes a false or fraudulent return with intent to evade the tax hereby levied, or who makes a false or fraudulent claim for refund, or who gives or knowingly receives a false or fraudulent exemption certificate, or who violates any other provision of this chapter, punishment for which is not otherwise herein provided, shall be guilty of a Class 1 misdemeanor.

### Virginia Department of Accounts

However, the local use tax authorized by this section shall apply to tangible personal property purchased outside the Commonwealth for use or consumption within the locality imposing the local use tax, or stored within the locality for use or consumption, where the property would have been subject to the sales tax if it had been purchased within the Commonwealth. Records must be maintained to substantiate any claim of exemption pursuant to this regulation. Returning Users - Please log in using your email address and password.

### Housing

A separate fund shall be created for each qualifying locality. The corporation is the consumer of such property and no tax applies with respect to the transfer provided the corporation's use of the property in California would not otherwise be subject to tax. A successful inspection of the new physical place of business shall be required by the Department prior to the issuance of a new cigarette exemption certificate bearing the updated address.

### In Due Course

A local governing body may be authorized to establish either income or financial worth limitations, or both, in order to qualify for such relief.

### **In Due Course**

Changes without regulatory effect adding subdivision f 4 to the regulation and adding a reference to Revenue and Taxation Code section 6018. Upon application of the person whose certificate has been suspended, the Tax Commissioner, for good cause shown, may reinstate the person's certificate; however, any such suspension period shall run for at least one year.

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The maximum penalty is 30%. Health insurance; synchronization of medications.

### **Reports to the General Assembly**

A transaction is a bundled transaction if goods and services are sold as a single package, whether wireless telecommunication service is supplied to the customer by the retailer or by an independent service supplier. Deleted the footnote which repeated the text of the applicable Food and Agricultural Code sections.

### **Virginia Department of Accounts**

Group accident and sickness insurance; eligibility for continuation of coverage.

## Related Books

- [Acute nonlymphocytic leukaemia in adults - treatment and infection prevention](#)
- [Ernestine & Amanda, summer camp ready or not!](#)
- [Singers jam session - a thorough, immediate approach to the numerous styles of jazz singing](#)
- [Flycatcher - memoirs of an amateur entomologist](#)
- [Industrial relations in the Netherlands - harmony or conflict? : an old issue revisited](#)