

# update

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[www.vpcga.com](http://www.vpcga.com)

## **Guidelines for the Retail Sales and Use Tax Exemption Certificate for Stamped Cigarettes Purchased for Resale**

*From VA Dept of Taxation*

As we have previously reported, during the 2017 Session, the General Assembly enacted House Bill 1913 and Senate Bill 1390 (2017 Acts of Assembly, Chapters 112 and 453). The new law mandates the use of a new exemption certificate on and after January 1, 2018 for all purchases of cigarettes bearing Virginia revenue stamps for resale exempt from the Retail Sales and Use Tax.

Retailers and other dealers who purchase stamped cigarettes for resale will be required to use the new exemption certificate, which will be issued by the Department of Taxation to each qualifying business. Importantly, those businesses which are already licensed by the Department of Alcoholic Beverage Control will receive an expedited certificate and will not pay any fees.

The Department has developed Guidelines for the Retail Sales and Use Tax Exemption Certificate for Stamped Cigarettes Purchased for Resale to facilitate understanding of and compliance with the new legislation. The final draft of the Guidelines can be [found here](#).

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## **Federal Heavy Highway Vehicle Tax for 2017-2018 Reporting Year Due by August 31**

*From PMAA*

The Internal Revenue Service is reminding truck owners that August 31 is the deadline for filing heavy highway vehicle use tax returns (HHVU) for the year 2017-2018 tax year. HHVU returns are made on IRS [Form 2290](#) together with payment for the tax year that begins July 1, 2017, and ends June 30, 2018. Returns must be filed and tax payments made by August 31 for vehicles used on the road during July. For vehicles

first used after July, the deadline is the last day of the month following the month of first use.

The highway use tax applies to highway motor vehicles with a taxable gross weight of 55,000 pounds or more. This generally includes trucks, truck tractors and buses. Ordinarily, vans, pickups and panel trucks are not taxable because they fall below the 55,000-pound threshold. The tax of up to \$550 per vehicle is based on weight, and a variety of special rules apply, explained in the instructions to Form 2290. Truck owners do not need to visit an IRS office to [e-file Form 2290](#). The form can be filed and tax paid online. Find an approved provider for Form 2290 on the [2290 e-file partner's page](#). Generally, e-filers receive their IRS-stamped Schedule 1 electronically minutes after filing. They can then print the Schedule 1 and provide it to their state department of motor vehicles, without visiting an IRS office.

For those who choose to visit, note that the agency's taxpayer assistance centers now operate on a "by-appointment" basis. See the [Taxpayer Assistance Center Office Locator](#) on IRS.gov for details. Though some taxpayers have the option of filing Form 2290 on paper, the IRS encourages all taxpayers to take advantage of the speed and convenience of filing this form [electronically](#) and paying any tax due electronically. Taxpayers reporting 25 or more taxed vehicles must e-file. Tax-suspended vehicles don't count toward the 25-or-more taxed vehicle threshold.

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## **Homestead Reservation Deadline September 5**

If you are planning on attending the Annual Meeting September 24-26, and have not made your room reservation yet, please do so prior to September 5. After that it is likely that our room block will be sold out, and our room rate of \$280 single/\$370 double will no longer be available. [Click here](#) to make Homestead reservations. We have planned a program that will offer excellent educational sessions accompanied by several social activities. To view the full program and to register with VPCGA, [click here](#).

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## **Catterton Memorial Golf Tournament Sponsorships**

We are accepting applications for sponsorships at the Catterton Memorial Golf Tournament being held September 25 at The Homestead during the 69th Annual Meeting. Sponsorships vary from tournament sponsors to various types of hole sponsorships. For more information and/or a form, [click here](#).

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## **Thank You to These Additional PMAA PAC Donors**

We want to thank the following additional individuals for their contributions to the PMAA Federal Political Action Committee. This is the only time of the year when we solicit the membership for contributions which helps members of the Virginia delegation as well as other Members of Congress on key committees impacting petroleum marketers.

James Addington  
Gary Gilmore  
Chris Kimbler  
Mike O'Connor

If you haven't yet and would be willing to contribute, please make out your personal check in the amount of \$125.00 payable to PMAA PAC and send to:

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