

REPORT OF THE
JOINT SUBCOMMITTEE TO STUDY TAXES PAID
BY FUEL OIL AND OTHER ENERGY CONSUMERS
TO
THE GOVERNOR
AND
THE GENERAL ASSEMBLY OF VIRGINIA



SENATE DOCUMENT NO. 17

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**Report of the
Joint Subcommittee to Study Taxes Paid
By Fuel Oil and Other Energy Consumers
To
The Governor and the General Assembly of Virginia
Richmond, Virginia
December, 1979**

To: Honorable John N. Dalton, Governor of Virginia
and
The General Assembly of Virginia

I. INTRODUCTION

Senate Joint Resolution No. 180 (Appendix 1) established a Joint Subcommittee of the Senate and House of Delegates Finance Committees to examine State and local taxes placed on certain energy sources used for home heating and to determine whether the taxes placed on such necessities are equitable. The Joint Subcommittee limited its study to only those taxes which are passed directly through to the consumer. The taxes examined were the local consumer utility tax and the State retail sales and use tax. The local consumer utility tax is placed on gas and electricity consumption and the sales tax is levied on fuel oil, wood, coal and propane gas. Although the individual and corporate income tax, State franchise tax, local business and professional occupational license tax, real and personal property tax and machinery and tools tax are all eventually passed on to the consumer through higher prices charged for the commodity purchased, the Subcommittee felt that the effect these taxes have on taxpayers was not contemplated by Senate Joint Resolution No. 180.

The Joint Subcommittee was composed of eight members, three of whom were appointed by the chairman of the Senate Finance Committee and five appointed by the chairman of the House of Delegates Finance Committee. Adelard L. Brault was elected chairman of the Joint Subcommittee and Claude W. Anderson served as vice-chairman. Other members were Senator Howard P. Anderson, Delegate Frederick H. Creekmore, Delegate George W. Jones, Delegate Norman Sisisky, Delegate Erwin S. Solomon, and Senator Stanley C. Walker.

II. CONSUMER UTILITY TAX

The local consumer utility tax is a local option tax imposed pursuant to §§ 58-587.1 and 58-617.2 of the Code of Virginia on consumers of telephone and telegraph, heat, water, light and power services. These two sections establish a statutory ceiling on the amount which a locality can levy on such services. The ceiling, which was placed on the tax by Chapter 459 of the 1972 General Assembly, establishes a maximum monthly tax of 20% of the first \$15.00 of service. The ceiling only applies to residential consumers.

In 1972 when the ceiling was established, five localities, Richmond City, Roanoke City, Norfolk, Albemarle County and Fairfax County, had a local tax in excess of the ceiling, so these localities were grandfathered into the legislation. They, therefore, could continue to levy their tax at the 1972 rate, but could never increase their tax above the 1972 rate. (See Appendix II for listing of taxes imposed by individual localities.)

In fiscal year 1976-1977, twenty-nine counties collected \$30.1 million of local consumer utility taxes out of total local revenues in excess of \$967.6 million. The local consumer utility tax comprised 3.1 percent of all county revenue. (For an individual city and county analysis of collections from various sources of local revenue, see Appendix III.) It should be noted that numerous counties rely heavily on this source of revenue when examining this tax as a percentage of total revenues. Examples of counties having this dependency are Halifax County which collected 16 percent of its local revenue from this tax source, and Scott County which collected 16.3 percent.

Cities rely even more heavily on this tax—35 of the 41 cities collected approximately \$72.5 million. The largest dollar amounts were collected by the larger central cities. Richmond collected \$15.6 million, Norfolk collected \$14.3 million and Roanoke collected \$6.5 million. The importance of

this tax source is especially significant to a number of localities. Richmond collected 12.9 percent of its local revenues from this tax source, Norfolk 15.5 percent and Roanoke 14.8 percent.

It seems clear why the modification of this tax is often discussed but with little result. While the vast majority of localities either do not levy the tax or levy it modestly, a small number of cities and urban counties rely on these taxes as a major source of revenue.

The importance of the local consumer utility tax in the structure of local revenue sources is made even clearer by noting that eleven counties and ten cities receive greater revenues from the utility tax than from the local sales and use tax. Finally, the five largest localities in terms of collections brought in \$58.5 million, or 57 percent of all collections.

Appendix IV gives an analysis of all sources of local revenue on a per capita basis. The totals show that on the average a city resident pays \$36.00 per year in consumer utility taxes and a county resident on the average pays \$10.00 annually.

III. VIRGINIA SALES AND USE TAX

The Virginia Retail Sales and Use Tax has been levied on sales of coal, wood, fuel oil and propane gas since its enactment in 1966. Sales of such energy sources to a manufacturer, processor, refiner, converter or mine operator are not subject to tax if used to generate power or for processing products for sale or where a controlled temperature or humidity is necessary for the production of tangible personal property for sale. However, sales of coal, fuel oil, wood, etc., are subject to tax when used for heating or lighting purposes, regardless of whether used for industrial, commercial or residential purposes. (See Section 1-63, Virginia Retail Sales and Use Tax Regulations, January 1, 1979.)

There are two parts to the tax; a three percent State tax and a one percent optional local tax. All counties and cities in the Commonwealth have elected to levy the tax. The local portion of the tax is returned to the locality where it was collected to provide revenue for the general fund of the county or city (§§ 58-441.49 and 58-441.49:1). Two-thirds of the State portion of the tax is deposited in the general fund of the State treasury and the remaining one-third is distributed back to the counties and cities based on a school age population formula for maintenance, operation, capital outlay, debt and interest payments or other expenses incurred in the operation of the free public schools (§ 58-441.48).

Virginia is not unique in levying its sales tax on fuel for residential heating as the overwhelming majority of the states tax fuel oil, wood, coal and propane gas used in home heating and lighting under their respective sales tax acts. Connecticut, Florida, Idaho, Maine, Massachusetts, Nevada, New Jersey, North Dakota, Pennsylvania, Rhode Island and Wisconsin either have exempted such energy sources from their sales tax or never included such items in the base of the tax when originally levied. Within the last six months, however, Maryland, Missouri, Kansas and New York have exempted fuel oil, wood, coal and propane gas from their tax when used for residential heating purposes. The modern trend, therefore, appears to be toward exempting these energy sources from taxation.

In Virginia, sales of fuel oil represent the largest source of revenue from energy used for residential consumption. Total taxable sales of fuel oil in Virginia during 1978 equaled \$171,026,750, producing sales tax revenues of \$6,841,070. Long range estimates predict that tax revenues will exceed \$13.8 million in 1986. It should be noted that these figures are estimates comprising all persons classified as fuel oil dealers, regardless of whether their sales are made for home heating or lighting use. Only an infinitesimal number, however, of these total sales are for purposes other than heating and lighting. It should also be pointed out that it is becoming increasingly difficult to formulate projections as to future collections of the tax on fuel oil as such projections depend totally on the future cost of such resource. The price of this particular commodity is especially volatile.

IV. INCREASING COSTS OF ENERGY

During the 1950's and 1960's, the least expensive method of heating was by natural gas. In the 1970's, most will agree that natural gas and electric heat, when combined with a heat pump,

compete as the cheapest source of energy. Fuel oil follows next, with the electric furnace and resistance heat being, in most circumstances, the most expensive sources of heating.

While no one will deny that all sources of energy have increased rapidly in price, there is evidence that some of these energy sources have increased more rapidly than others. For example, in July of 1974, the cost of electricity per kilowatt hour was the identical price as in 1940, namely 3.77 cents. (See Appendix V.) Since 1976, however, the cost of electricity has consistently risen (by 21% in 1978) and there is no indication that this trend will reverse itself.

Number 2 fuel oil, on the other hand, has sky-rocketed in cost. (See Appendix VI.) In 1970, number 2 fuel oil sold for 16.5 cents per gallon. In May of 1979, fuel oil was selling for 64.75 cents per gallon, or a 292.4 percent increase. In December, 1979, fuel oil sold for more than 88 cents per gallon.

The price of natural gas has nearly doubled since January of 1979 from \$1.95 per 1,000 cubic feet to a December, 1979 price of around \$3.95 per 1,000 cubic feet. A survey of the price of a cord of firewood shows an increase in price of around 22% from July, 1978 to October, 1979. (See Appendix VII for a regional survey of wood, coal and LP gas.) The price of coal which is bagged for residential consumption also increased substantially between July, 1978 and October, 1979, but only at the rate of 14%. LP gas increased at about the same rate as wood.

V. FINDINGS AND ALTERNATIVES CONSIDERED BY SUBCOMMITTEE

Any flat tax on a necessity plays a hardship on all taxpayers, especially the poor, and is regressive by its nature. Even though Virginia's climate is moderate in the central and eastern portions of the state, the mountain and western portions of the State constantly maintain winter temperatures at least ten degrees colder than other portions of the State. This is evident from the fact that an average home in the southwestern portion of the State uses about 400 to 500 gallons more fuel oil during the heating season than does a similar home located in the Tidewater area. The average home in the Tidewater area will use about 800 gallons of fuel oil during the heating season. Heat is a necessity in the Commonwealth and any tax on such necessity is onerous.

The consumer utility tax placed on electric and natural gas consumers has a maximum ceiling which can be levied. Not all localities levy the consumer utility tax. The sales tax, however, which is levied on fuel oil, coal, propane gas and wood is levied statewide and based on the purchase price of this energy source.

The overwhelming majority of persons using coal, wood, propane and fuel oil for heating still use electricity for lighting and cooking and therefore pay a consumer utility tax on such electricity usage in addition to the State sales tax on heating fuel. The Joint Subcommittee viewed both of these circumstances as representing a serious inequity for persons using fuel oil, coal, wood or propane gas for heating as the steadily increasing costs of these energy sources result in ever increasing tax burdens upon the taxpayer.

The Subcommittee considered various alternatives for eliminating this inequity including a credit on the Virginia income tax equaling 4% of the total cost of energy used for residential heating with a maximum credit of twenty-five dollars. The credit would apply to all energy users and could be taken by each taxpayer maintaining a household. Persons maintaining a household but not required to file an income tax return would file an affidavit setting forth the total cost of energy used for residential heating along with any other information necessary to verify the refund request. The Subcommittee also considered a proposal to enable localities to exempt low income families from the consumer utility tax. The Subcommittee decided to drop these alternatives from further consideration in light of the passage of HR 4930 by Congress and the financial impact such alternatives would have on State and local revenues.

HR 4930 appropriated \$150,000,000 to the Community Services Administration for block grants to states for energy assistance. Virginia will receive under this portion of the program approximately \$7,382,664 for emergency fuel assistance. An additional \$6,000,000 has been allocated to the Department of Welfare for a 50% match for emergency assistance to needy families with children, under Title IV-A of the Social Security Act. This program assists such persons regardless of the form

of energy they use for heating. Also, \$400,000,000 was appropriated by Congress for Supplemental Security Income recipients, of which Virginia will receive \$8,163,908. Eight hundred million dollars was appropriated to the Community Service Administration for block grants to states with established energy assistance programs. Virginia will receive \$16,575,523 under this program. The total assistance which will be available to low income families this winter for home heating will exceed \$32,000,000 in federal funds and \$6,000,000 in State funds. The Subcommittee concluded that no further assistance is necessary for Virginians falling within this socio-economic grouping, either by way of a State income tax credit or relief from the local consumer utility tax.

The other major alternative examined by the Subcommittee was the repeal of the sales tax on fuel oil, coal, wood and propane gas. While considering this alternative, the Subcommittee also examined the possibility of decreasing the sales tax from 4% to 2% on these energy sources. Through this reduction the State and the localities would share in the decrease of revenues. Of the 2% tax which would remain, 1.5% would represent the State portion of the tax and .5% would represent the local portion of the tax. While numerous localities supported this alternative, several localities expressed concern over the loss of local revenues involved and the effect such loss would have on local services. Fairfax County, for example, estimated that by 1983 their projected total loss, from the local portion of the tax and the school aid distribution portion of the tax, would equal in excess of \$435,000.

VI. RECOMMENDATION

THE FINAL RECOMMENDATION OF THE SUBCOMMITTEE IS TO REPEAL THE STATE PORTION (3%) OF THE RETAIL SALES AND USE TAX ON FUEL OIL, WOOD, COAL AND PROPANE GAS USED FOR RESIDENTIAL CONSUMPTION AND PERMIT THE VARIOUS LOCALITIES AUTHORITY TO EXEMPT SUCH ITEMS FROM THE LOCAL PORTION (1%) OF THE SALES TAX ON AN OPTIONAL BASIS.

It is estimated that implementation of this recommendation would result in revenue losses during 1981 at the State level of between \$4.7 million and \$7.6 million. If all localities adopted the exemption these figures would increase by \$1.6 and \$2.5 million, respectively. (See Appendix VIII for six-year projected revenue loss.) The Subcommittee concluded that the State portion of the loss would be more than made up by increasing revenue collections from real economic growth and inflation.

There was concern among Subcommittee members regarding a possible shift of a portion of the lost sales tax revenues to the federal government through the federal income tax. Individuals itemizing their federal income tax returns are presently permitted a deduction for taxes paid through a general sales tax (§ 164 of the Internal Revenue Code). The Internal Revenue Service has compiled general sales tax tables for use by taxpayers not desiring to substantiate their deduction taken by retaining sales receipts. The tables are calculated on the basis of the items taxed through the State sales tax, number of personal exemptions and the taxable income of the taxpayer. If the tax tables were reduced as a result of removing fuel oil, wood, coal and propane gas from the base of the sales tax, then the taxpayer would receive less of a deduction, thereby paying greater federal income taxes. The end result would be that some of the relief granted the taxpayer through the Subcommittee's recommendation would represent a gain by the federal government. The Subcommittee has obtained an informal opinion, however, from the Internal Revenue Service stating that the federal general sales tax tables would not be affected by the elimination of the sales tax on fuel oil, wood, coal and propane gas. (See Appendix IX.)

A copy of the legislation suggested by the Joint Subcommittee is contained in Appendix X.

Respectfully submitted,

Adelard L. Brault, Chairman
*Claude W. Anderson, Vice-Chairman
*Howard P. Anderson
Frederick H. Creekmore
George W. Jones
Norman Sisisky
Erwin S. Solomon

Stanley C. Walker

*See attached dissent

Dissenting Opinion of Claude W. Anderson

Although I am in complete accord with the concept of exempting heating fuels from the sales tax, I cannot in good conscience vote for a measure which will result in the Commonwealth of Virginia losing approximately \$6 million each fiscal year without knowing the source or sources from which this revenue will be recovered.

**Dissent of Senator Howard P. Anderson to the
Joint Subcommittee Report on the Study of
Taxes Paid by Fuel Oil and Other Energy Consumers**

I do not subscribe to the premise that an inequity exists in the sales tax on fuel oil, wood and propane gas, therefore, I am unable to concur with the majority.

\$32,000,000.00 in federal funds and \$6,000,000.00 in state funds have been appropriated, allocated and consequently will be spent in the Commonwealth of Virginia this winter to aid low income families with the high cost of fuel. If we are to "open the door" for exemption of this essential need of our citizens, there are others of equal magnitude waiting in the wings and will pounce upon us before the forthcoming session is a week old. I submit that with additional funding required in the next budget due to inflation, HB 599, loss on inheritance taxes and income taxes due to elimination of filing by the low income group, we would be committing a grave mistake by permitting this erosion of the existing sales tax law. On the contrary, we should make every effort to maintain its integrity.

I would like to add that I am wholly and completely committed to a Constitutional limitation on state spending, and have high hopes that such will become embedded in the Constitution of the Commonwealth so that we might, in the very near future, be able to give tax relief across the board to all of our citizens.

1 SENATE JOINT RESOLUTION NO. 180

2 Requesting a Joint Subcommittee of the Senate and House of
3 Delegates Finance Committees to study taxes paid by
4 fuel oil and other energy consumers.

5 Agreed to by the Senate, February 24, 1979

6 Agreed to by the House of Delegates, February 23, 1979

7 WHEREAS, tax inequities exist between persons paying
8 the retail sales tax on fuel oil consumption and those
9 paying the consumer's utility tax on gas and electricity
10 consumption; and

11 WHEREAS, such inequity is primarily precipitated by the
12 fact that gas and electricity consumers have a limitation on
13 the total amount of tax payable for such fuel, and oil
14 consumers pay a tax based solely on the retail price of the
15 oil purchased; and

16 WHEREAS, it is relatively certain that the price of
17 fuel oil will continue to increase, thereby making the tax
18 comparison between these two classes of consumers more
19 inequitable; and

20 WHEREAS, Senate Bill No. 686 introduced during the
21 nineteen hundred seventy-nine Session of the General
22 Assembly addressed this important issue and the Senate
23 Finance Committee, in its wisdom, concluded that the
24 situation merited a study to determine the best approach for
25 resolving this inequity and the fiscal impacts such approach
26 would have on State and local government revenues; now,
27 therefore, be it

28 RESOLVED by the Senate, the House of Delegates
29 concurring, That a Joint Subcommittee of the Senate and

1 House Finance Committees be appointed to study the various
2 taxes paid by consumers for gas, electricity, coal, fuel oil
3 and other energy sources used for heating to insure that the
4 taxes paid by all such classes of users are fair and
5 equitable.

6 The Joint Subcommittee shall be composed of eight
7 members who shall be appointed in the following manner:
8 three members appointed by the chairman of the Senate
9 Finance Committee from the membership of that committee and
10 five members appointed by the chairman of the House of
11 Delegates Finance Committee from the membership of that
12 committee. The Joint Subcommittee shall elect one of its
13 members to serve as its chairman.

14 The members of the Joint Subcommittee shall receive
15 such compensation as is authorized by law for members of the
16 General Assembly pursuant to § 14.1-18 and be reimbursed for
17 their expenses incurred for the work of the Joint
18 Subcommittee. The Division of Legislative Services shall
19 serve as staff and all officials and employees of all State
20 agencies shall cooperate fully with the Joint Subcommittee.

21 The Joint Subcommittee shall make a report of its
22 findings, deliberations, and recommendations to the Governor
23 and the General Assembly not later than November one,
24 nineteen hundred seventy-nine.

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LOCAL TAXES ON UTILITY BILLS
GENERAL CONSIDERATIONS

This tax is collected from the customer rather than levied on the utility. Nonetheless, it is a substantial contributing factor to the cost of service to the utility customer. This type of tax is purely and simply a sales tax levied at a high rate on essential services, not luxury items, and discriminates against electric and gas utility services.

When the tax was first imposed in Virginia, it was for a limited period of time and at a 5% rate. Localities which have more recently imposed the tax consider it a permanent fixture in their tax structure. When more revenue is needed for local services, the utility tax has been a prime source for providing the additional revenue by increasing the rates and/or ceilings. Since the tax was first imposed, rates have gone from 5% to, in some cases, 25% which is a high rate as compared with the usual sales tax rate of 4%. In 32 localities the rate is 20% or more, however, in many cases the impact of the tax is diminished somewhat by the ceilings imposed with respect to the application of the tax.

LOCALITIES IN VIRGINIA WHICH
IMPOSE A MONTHLY UTILITY TAX ON
PURCHASERS OF UTILITY SERVICES

<u>Locality</u>	<u>Present Monthly Rate and Ceiling</u>	
Town of Abingdon	10% First \$10	- Electric - Residential
	10% First \$25	- Electric - Commercial
	10% First \$100	- Electric - Industrial
	10% First \$7	- Gas - Residential
	10% First \$25	- Gas - Commercial
	10% First \$100	- Gas - Industrial - No tax on electricity or gas for water heating(a) or unmetered electric service
	10% First \$10	- Telephone - Residential
	10% First \$25	- Telephone - Commercial
	10% First \$100	- Telephone - Industrial
	County of Accomac	10% First \$15
2% Excess		
10% First \$100		- Electric - Commercial and Industrial
2% Excess		
10% First \$15		- Gas - Residential
2% Excess		
10% First \$100		- Gas - Commercial and Industrial
2% Excess		
10% First \$15	Telephone - Residential	
2% Excess		
10% First \$100	- Telephone - Commercial and Industrial	
2% Excess		

<u>Locality</u>	<u>Present Monthly Rate and Ceiling</u>	
County of Albemarle	20% First \$20	- Electric - Residential - No tax on electricity for water heating(a)
	10% First \$3,000	- Electric - Commercial and Industrial
	2% Excess	
	20% First \$10	- Gas - Residential - No tax on gas for water heating(a)
	10% First \$3,000	- Gas - Commercial and Industrial
	2% Excess	
	20% First \$20	- Telephone - Residential
City of Alexandria	10% First \$3,000	- Telephone - Commercial and Industrial
	2% Excess	
	16% First \$15	- Electric - Residential
	16% First \$150	- Electric - Commercial and Industrial
	16% First \$10	- Gas - Residential
	16% First \$150	- Gas - Commercial and Industrial
	15%	- Water - Residential
15% First \$150	- Water - Commercial and Industrial	
County of Arlington*	25%	- Telephone - Residential
	25% First \$150	- Telephone - Commercial and Industrial
	4% First \$5	- Electric - Residential
	10% Next \$5	
	4% Excess	
	14%	- Electric - No Ceiling - Commercial and Industrial
	4% First \$5	- Gas - Residential
10% Next \$5		
County of Augusta	4% Excess	
	14%	- Gas - No Ceiling - Commercial and Industrial
	12%	- Telephone - No Ceiling
	15% First \$10	- Electric - Residential - No tax on electricity for water heating(a)
	15% First \$100	- Electric - Commercial and Industrial
	15% First \$10	- Telephone - Residential
	15% First \$100	- Telephone - Commercial and Industrial
Town of Blacksburg (b)	10% First \$15	- Electric - Residential
	10% First \$50	- Electric - Commercial and Industrial
	10% First \$10	- Gas Residential
	10% First \$50	- Gas - Commercial and Industrial
	10% First \$15	- Telephone - Residential
	10% First \$50	- Telephone - Commercial and Industrial
Town of Bridgewater	10% First \$15	- Electric - Residential
	15% First \$500	- Electric - Commercial and Industrial - No tax on electricity for water heating(a), space heating(a), unmeasured electric service or sales for resale
	10%	- Gas - No Ceiling
	10%	- Telephone - No Ceiling

*Tax was rescinded effective August 31, 1969

Appendix II con't.

<u>Locality</u>	<u>Present Monthly Rate and Ceiling</u>	
Town of Broadway	15% First \$10	- Electric - Residential
	15% First \$100	- Electric - Commercial and Industrial - No tax on electricity for water heating(a), space heating(a), unmetered electric service or sales for resale
	15% First \$10	- Gas - Residential
	15% First \$100	- Gas - Commercial and Industrial
	15% First \$10	- Telephone - Residential
	15% First \$100	- Telephone - Commercial and Industrial
Town of Brodnax	10% First \$10	- Electric - Residential
	10% First \$100	- Electric - Commercial and Industrial - No tax on electricity for water heating(a), space heating(a), unmetered electric service or sales for resale
	10% First \$10	- Gas - Residential
	10% First \$100	- Gas - Commercial and Industrial
	10% First \$10	- Telephone - Residential
	10% First \$100	- Telephone - Commercial and Industrial
County of Brunswick	15% First \$10	- Electric - Residential
	15% First \$100	- Electric - Commercial and Industrial - No tax on electricity for water heating(a), space heating(a), unmetered electric service or sales for resale
	15% First \$10	- Gas - Residential
	15% First \$100	- Gas - Commercial and Industrial
	15% First \$10	- Telephone - Residential
	15% First \$100	- Telephone - Commercial and Industrial
County of Buchanan	10% First \$15	- Electric - Residential
	10% First \$30	- Electric - Commercial
	10% First \$50	- Electric - Industrial - No tax on electricity for water heating and unmetered services
	10% First \$15	- Gas - Residential
	10% First \$30	- Gas - Commercial
	10% First \$50	- Gas - Industrial
	10% First \$15	- Telephone - Residential
	10% First \$30	- Telephone - Commercial and Industrial
County of Buckingham	10% First \$15	- Electric - Residential
	10% First \$100	- Electric - Commercial and Industrial - No tax on electricity for water heating(a), space heating(a), unmetered services or sales for resale. Qualifying Farm Accounts taxed at residential rate and ceiling
	10% First \$15	- Gas - Residential
	10% First \$100	- Gas - Commercial and Industrial
	10% First \$15	- Telephone - Residential
	10% First \$100	- Telephone - Commercial and Industrial

<u>Locality</u>	<u>Present Monthly Rate and Ceiling</u>	
City of Buena Vista	20% First \$5	- Electric Residential
	20% First \$50	- Electric - Commercial and Industrial
	20% First \$5	- Gas - Residential
	20% First \$50	- Gas - Commercial and Industrial
	20% First \$5	- Telephone - Residential
	20% First \$50	- Telephone - Commercial and Industrial
	20% First \$25	- Water and Sewage - Residential
	20% First \$50	- Water and Sewage - Commercial and Industrial
County of Caroline (g)	20% First \$15	Electric - Residential
	20% First \$50	- Electric - Commercial and Industrial - No tax on electricity on sales for resale
	20% First \$15	- Gas - Residential
	20% First \$50	- Gas - Commercial and Industrial - No tax on bottled gas
	20% First \$15	- Telephone - Residential
	20% First \$50	- Telephone - Commercial and Industrial
City of Charlottesville	10% First \$3,000	- Electric
	4% Excess	
	10% First \$3,000	- Gas
	4% Excess	
	10% First \$3,000	- Water
County of Charles City	10% First \$10	- Electric - Residential
	10% First \$100	- Electric - Commercial and Industrial - No tax on electricity for water heating(a), space heating(a), unmetered electric service or sales for resale
	10% First \$10	- Gas - Residential
	10% First \$100	- Gas - Commercial and Industrial
	10% First \$10	- Telephone - Residential
	10% First \$100	- Telephone - Commercial and Industrial
Town of Chase City	10% First \$10	- Electric - Residential
	10% First \$100	- Electric - Commercial and Industrial - No tax on electricity for water heating(a), space heating(a), unmetered electric service or sales for resale
	10% First \$10	- Telephone - Residential
	10% First \$100	- Telephone - Commercial and Industrial
City of Chesapeake	25% First \$7.50	- Gas
	25% First \$15	- Electric - Residential
	25% First \$450	- Electric - Commercial and Industrial
	25% First \$50	- Telephone

<u>Locality</u>	<u>Present Monthly Rate and Ceiling</u>	
Town of Chincoteague	10% First \$15	Electric - Residential
	2% Excess	
	10% First \$100	- Electric - Commercial and Industrial
	2% Excess	
	10% First \$15	- Gas - Residential
	2% Excess	
	10% First \$100	- Gas - Commercial and Industrial
	2% Excess	
Town of Christiansburg	10% First \$10	- Electric - Residential
	10% First \$100	- Electric - Commercial and Industrial
	10% First \$10	- Gas - Residential
	10% First \$100	- Gas - Commercial and Industrial
	10% First \$10	- Telephone - Residential
	10% First \$100	- Telephone - Commercial and Industrial
County of Clark	10% First \$10	- Electric - Residential
	10% First \$75	- Electric - Commercial and Industrial
	10% First \$10	- Gas
	10% First \$10	- Telephone - Residential
	10% First \$75	- Telephone - Commercial and Industrial
City of Clifton Forge	20% First \$15	- Electric - Residential
	20% First \$125	- Electric - Commercial and Industrial - No tax on electricity for water heating(a), unmetered electric service or sales for resale
	20% First \$15	- Gas - Residential
	20% First \$125	- Gas - Commercial and Industrial
	20% First \$15	- Telephone - Residential
	20% First \$125	- Telephone - Commercial and Industrial
Town of Clover	20% First \$10	- Electric - Residential
	20% First \$100	- Electric - Commercial and Industrial
	1% Excess	
	20% First \$10	- Gas - Residential
	20% First \$100	- Gas - Commercial and Industrial
	1% Excess	No tax on electricity or gas for water heating(a), space heating(a), unmetered electric or gas service or electric or gas service for resale
	20% First \$10	- Telephone - Residential
	20% First \$100	- Telephone - Commercial and Industrial
1% Excess		
City of Colonial Heights	10% First \$15	- Electric - Residential
	10% First \$300	- Electric - Commercial and Industrial
	10% First \$15	- Gas - Residential
	10% First \$300	- Gas - Commercial and Industrial
	10% First \$15	- Telephone - Residential
	10% First \$300	- Telephone - Commercial and Industrial

<u>Locality</u>	<u>Present Monthly Rate and Ceiling</u>	
City of Covington	10% First \$100	- Electric - Residential
	10% First \$5,000	- Electric - Commercial and Industrial
	5% Next \$5,000	- No tax on electricity for water heating
	2% Next \$40,000	billed under an off-peak water heating
	.5% Excess	schedule where a separate meter is
		used(f)
	10% First \$100	- Telephone - Residential
	10% First \$5,000	- Telephone - Commercial and Industrial
	5% Next \$5,000	
	2% Next \$40,000	
	.5% Excess	
	10% First \$100	- Gas - Residential
	10% First \$5,000	- Gas - Commercial and Industrial
4% Next \$5,000		
2% Next \$40,000		
.5% Excess		
Town of Craigsville	15% First \$10	- Electric - Residential - No tax on
		electricity used for water heating(a) or
		unmetered electric service
	15% First \$100	- Electric - Commercial and Industrial
	15% First \$10	- Telephone - Residential
15% First \$100	- Telephone - Commercial and Industrial	
Town of Crewe	15% First \$15	- Electric - Residential
	15% First \$200	- Electric - Commercial and Industrial -
		No tax on electricity for water
		heating(a), space heating(a), unme-
		tered electric service or sales for
		resale
	15% First \$15	- Gas - Residential
	15% First \$200	- Gas - Commercial and Industrial
15% First \$15	- Telephone - Residential	
15% First \$200	- Telephone - Commercial and Industrial	
Town of Dayton	15% First \$10	- Electric - Residential
	15% First \$100	- Electric - Commercial and Industrial -
		No tax on electricity for water
		heating(a), space heating(a), unme-
		tered electric service or sales for
		resale
15% First \$10	- Telephone - Residential	
15% First \$100	- Telephone - Commercial and Industrial	

<u>Locality</u>	<u>Present Monthly Rate and Ceiling</u>	
County of Dinwiddie	10% First \$10	- Electric - Residential - No tax on electricity for water heating(a), space heating(a) or unmetered electric service
	10% First \$100	- Electric - Commercial and Industrial - No tax on sales for resale
	10% First \$10	- Gas - Residential
	10% First \$100	- Gas - Commercial and Industrial
	10% First \$10	- Telephone - Residential
	10% First \$100	- Telephone - Commercial and Industrial
Town of Dumfries	15% First \$20	- Electric - Residential
	15% First \$60	- Electric - Commercial and Industrial
	15% First \$20	- Gas - Residential
	15% First \$60	- Gas - Commercial and Industrial
	15% First \$20	- Telephone - Residential
	15% First \$60	- Telephone - Commercial and Industrial
Town of Edinburg	10% First \$10	- Electric - Residential
	10% First \$50	- Electric - Commercial and Industrial
	10% First \$10	- Telephone - Residential
	10% First \$50	- Telephone - Commercial and Industrial
	10% First \$10	- Gas - Residential
	10% First \$50	- Gas - Commercial and Industrial
Town of Elkton	15% First \$10	- Electric - Residential
	15% First \$100	- Electric - Commercial and Industrial - No tax on electricity for water heating(a), space heating(a), unmetered electric service or sales for resale
	15% First \$10	- Telephone - Residential
	15% First \$100	- Telephone - Commercial and Industrial
	15% First \$10	- Gas - Residential
	15% First \$100	- Gas - Commercial and Industrial
	City of Emporia	10% First \$10
10% First \$100		- Electric - Commercial and Industrial
10%		- Gas - No Ceiling
10%		- Water - No Ceiling
10%		- Telephone - No Ceiling
10%		- Sewer - No Ceiling
City of Fairfax	10% First \$15	- Electric - Residential - No tax on unmetered electric service
	15% First \$100	- Electric - Commercial and Industrial
	10% First \$15	- Gas - Residential
	15% First \$100	- Gas - Commercial and Industrial
	10% First \$15	- Telephone - Residential
	15% First \$100	- Telephone - Commercial and Industrial
	10% First \$15	- Water - Residential
	15% First \$100	- Water - Commercial and Industrial

<u>Locality</u>	<u>Present Monthly Rate and Ceiling</u>	
County of Fairfax	8% First \$50	- Electric - Residential
	8% First \$1,600	- Electric - Commercial and Industrial
	8% First \$50	- Gas - Residential
	8% First \$1,600	- Gas - Commercial and Industrial
	22.2% First \$50	- Telephone - Residential
	22.2% First \$900	- Telephone - Commercial and Industrial
City of Falls Church	10% First \$50	- Electric - Residential
	10% First \$150	Electric - Commercial and Industrial
	10% First \$50	- Gas - Residential
	10% First \$150	- Gas - Commercial and Industrial
	10% First \$50	- Water
	10% First \$50	- Telephone
	10% First \$50	- Sewer
Town of Farmville	20% First \$10	- Electric - Residential - No tax on unmetered electric service
	20% First \$200	- Electric - Commercial and Industrial
	20%	- Telephone - Residential - No Ceiling
	20% First \$25	- Telephone - Commercial and Industrial
County of Fauquier	20% First \$15	- Electric - Residential
	10%	- Electric - Commercial and Industrial- No Ceiling- No tax on electricity for water heating(a), space heating(a), unmetered electric service or sales for resale
County of Floyd	20% First \$15	Electric - Residential
	20% First \$50	- Electric - Commercial
	20% First \$100	- Electric - Industrial - No tax on unmetered services
	20% First \$15	- Gas - Residential
	20% First \$50	- Gas - Commercial
	20% First \$100	- Gas - Industrial
	20% First \$15	- Telephone - Residential
	20% First \$50	- Telephone - Commercial
	20% First \$100	- Telephone - Industrial
	City of Franklin	10% First \$15
10% First \$1,000		- Electric - Commercial and Industrial
10%		- Telephone - No Ceiling
10%		- Water - No Ceiling
County of Frederick	4%	- Electric - No Ceiling
	4%	- Gas - No Ceiling
	4%	- Telephone - No Ceiling
City of Fredericksburg	10% First \$10	- Electric - Residential - No tax on electricity for water heating(a), space heating(a), or unmetered electric service
	10% First \$100	- Electric - Commercial and Industrial
	10% First \$5	- Gas - Residential
	10% First \$100	- Gas - Commercial and Industrial
	10% First \$10	- Telephone - Residential
	10% First \$100	- Telephone - Commercial and Industrial

Appendix II con't.

<u>Locality</u>	<u>Present Monthly Rate and Ceiling</u>	
Town of Fries	15% First \$15	- Electric - Residential
	10% First \$100	- Electric - Commercial
	10% First \$200	- Electric - Industrial - No tax on electricity for water heating(a) or space heating(a)
	15% First \$15	- Gas - Residential
	10% First \$100	- Gas - Commercial
	10% First \$200	- Gas - Industrial
	15% First \$15	- Telephone - Residential
	10% First \$100	- Telephone - Commercial
	10% First \$200	- Telephone - Industrial
	County of Gloucester	10% First \$10
5% First \$100		- Electric - Commercial and Industrial
10% First \$10		- Gas - Residential
5% First \$100		- Gas - Commercial and Industrial
10% First \$10		- Telephone - Residential
5% First \$100		- Telephone Commercial and Industrial -No tax on sales of utility service for resale
County of Goochland	10% First \$10	- Electric - Residential
	10% First \$25	- Electric - Commercial and Industrial - No tax on electricity for water heating(a), space heating(a), unmetered electric service or sales for resale
	10% First \$10	- Telephone - Residential
	10% First \$25	- Telephone - Commercial and Industrial
County of Grayson	15% First \$15	- Electric - Residential
	10% First \$100	- Electric - Commercial
	10% First \$200	- Electric - Industrial - No tax on electricity for water heating(a) or space heating(a)
	15% First \$15	- Gas - Residential
	10% First \$100	- Gas - Commercial
	10% First \$200	- Gas - Industrial
	15% First \$15	- Telephone - Residential
	10% First \$100	- Telephone - Commercial
10% First \$200	- Telephone - Industrial	
County of Greene	15% First \$15	- Electric - Residential
	15% First \$50	- Electric - Commercial and Industrial
	15% First \$15	- Gas - Residential
	15% First \$50	- Gas - Commercial and Industrial
	15% First \$15	- Telephone - Residential
	15% First \$50.	- Telephone - Commercial and Industrial

Appendix II con't.

<u>Locality</u>	<u>Present Monthly Rate and Ceiling</u>	
County of Greenville	10% First \$10	- Electric - Residential
	10% First \$100	- Electric - Commercial and Industrial - No tax on electricity for water heating(a) or space heating or sales for resale
	10% First \$10	- Telephone - Residential
	10% First \$100	- Telephone - Commercial and Residential
	10% First \$10	- Water - Residential
	10% First \$100	- Water - Commercial and Industrial
Town of Grottoes	15% First \$10	- Electric - Residential
	15% First \$100	- Electric - Commercial and Industrial - No tax on electricity for water heating(a), space heating(a), unmetered electric service or sales for resale
	15% First \$10	Gas - Residential
	15% First \$100	- Gas - Commercial and Industrial
	15% First \$10	- Telephone - Residential
	15% First \$100	- Telephone - Commercial and Industrial
Town of Grundy	10% First \$15	- Electric-Residential
	10% First \$15	- Electric - Commercial and Industrial- No tax on electricity for water heating(h), space heating(h), or unmetered electric service
County of Halifax	20% First \$10	- Electric - Residential
	20% First \$100	- Electric - Commercial and Industrial
	1% Excess	
	20% First \$10	- Gas - Residential
	20% First \$100	- Gas - Commercial and Industrial - No tax on electricity or gas for water heating(a), space heating(a), unmetered electric or gas service or electric or gas service for resale
	20% First \$15	- Telephone - Residential
	20% First \$150	- Telephone - Commercial and Industrial
	1% Excess	
Town of Halifax	20% First \$15	- Electric - Residential
	20% First \$150	- Electric - Commercial and Industrial
	1% Excess	
	20% First \$15	- Gas - Residential
	20% First \$150	- Gas - Commercial and Industrial
	1% Excess	
	20% First \$15	- Telephone - Residential
	20% First \$150	- Telephone - Commercial and Industrial
1% Excess		
City of Hampton	20% First \$15	- Electric - Residential - No tax on electricity for water heating(a)
	20% First \$200	- Electric - Commercial and Industrial
	20% First \$6	- Gas - Residential
	20% First \$100	- Gas - Commercial and Industrial
	20% First \$15	- Telephone - Residential
	20% First \$200	- Telephone - Commercial and Industrial

<u>Locality</u>	<u>Present Monthly Rate and Ceiling</u>	
City of Harrisonburg(c)	10% First \$10	- Electric - Residential
	10% First \$150	- Electric - Commercial and Industrial
	10% First \$10	- Gas - Residential
	10% First \$150	- Gas - Commercial and Industrial
	10% First \$10	- Telephone - Residential
	10% First \$150	- Telephone - Commercial and Industrial
	10% First \$10	- Water - Residential
	10% First \$150	- Water - Commercial and Industrial
County of Henrico	10% First \$10	- Electric - Residential
	10% First \$100	- Electric - Commercial and Industrial
	10% First \$10	- Telephone - Residential
	10% First \$100	- Telephone - Commercial and Industrial
County of Henry	3 3/4% First \$15	- Electric - Residential
	3 3/4%	- Electric - Commercial and Industrial - No Ceiling
	3 3/4% First \$15	- Gas - Residential
	3 3/4%	- Gas - Commercial and Industrial - No Ceiling - No tax on electricity or gas for water heating(a), space heating(a), or unmetered services
	3 3/4% First \$15	- Telephone - Residential
	3 3/4%	- Telephone Commercial and Industrial -No Ceiling
Town of Herndon	10% First \$15	- Electric - Residential
	10% First \$150	- Electric - Commercial and Industrial
	10% First \$15	- Gas - Residential
	10% First \$150	- Gas - Commercial and Industrial
	10% First \$15	- Telephone - Residential
	10% First \$150	- Telephone - Commercial and Industrial
City of Hopewell(b)	20% First \$10	- Electric - Residential
	20% First \$25	- Electric - Commercial
	20% First \$2,500	- Electric - Industrial
	20% First \$7	- Gas - Residential
	20% First \$25	- Gas - Commercial
	20% First \$2,500	- Gas - Industrial
	20% First \$10	- Telephone - Residential
	20% First \$25	- Telephone - Commercial
	20% First \$2,500	- Telephone - Industrial (Bills in excess of \$450 per month)
Town of Independence	15% First \$15	- Electric - Residential
	10% First \$100.	- Electric - Commercial
	10% First \$200	- Electric - Industrial - No tax on electricity for water heating(a) or space heating(a)
	15% First \$15	- Gas - Residential
	10% First \$100	- Gas - Commercial
	10% First \$200	- Gas - Industrial
	15% First \$15	- Telephone - Residential
	10% First \$100	- Telephone - Commercial
	10% First \$200	- Telephone - Industrial

<u>Locality</u>	<u>Present Monthly Rate and Ceiling</u>	
County of Isle of Wight*	15% First \$10	- Electric - Residential
	15% First \$700	- Electric - Commercial and Industrial - No tax on electricity for water heating(a), space heating(a), water pumping(a), unmetered electric service or sales for resale
	15% First \$10	- Gas - Residential
	15% First \$700	- Gas - Commercial and Industrial
	15% First \$10	- Telephone - Residential
County of King George(e)	15% First \$700	- Telephone - Commercial and Industrial
	10% First \$10	- Electric - Residential
	10% First \$100	- Electric - Commercial and Industrial
	10% First \$10	- Gas - Residential
Town of La Crosse	10% First \$10	- Telephone - Residential, Commercial and Industrial
	10% First \$15	- Electric - Residential(e)
	10% First \$100	- Electric Commercial and Industrial(e)
	10% First \$10	- Gas - Residential(e)
	10% First \$100	- Gas - Commercial and Industrial(e)
Town of Lawrenceville	10% First \$100	- Telephone - Residential, Commercial and Industrial
	15% First \$10	- Electric - Residential
	15% First \$100	- Electric - Commercial and Industrial - No tax on electricity for water heating(a), space heating(a) or unmetered electric service or sales for resale
	15% First \$10	- Gas - Residential
	15% First \$100	- Gas - Commercial and Industrial
	15% First \$10	- Telephone - Residential
Town of Leesburg	15% First \$100	- Telephone - Commercial and Industrial
	16% First \$15	- Electric - Residential
	9% First \$300	- Electric - Commercial and Industrial - No tax on electricity for water heating(a), space heating(a) or unmetered electric service.
	16% First \$15	- Gas - Residential
	9% First \$300	- Gas - Commercial and Industrial
	9% First \$15	- Telephone - Residential
	9% First \$300	- Telephone - Commercial and Industrial
City of Lexington	20% First \$15	- Electric - Residential - No tax on unmetered electric service
	20% First \$100	- Electric - Commercial and Industrial
	20% First \$15	- Gas - Residential
	20% First \$100	- Gas - Commercial and Industrial
	20% First \$15	- Telephone - Residential
	20% First \$100	- Telephone - Commercial and Industrial

Appendix II con't.

<u>Locality</u>	<u>Present Monthly Rate and Ceiling</u>	
County of Loudoun	9% First \$30	- Electric - Residential
	9% First \$300	- Electric - Commercial and Industrial
	9% First \$30	- Gas - Residential
	9% First \$300	- Gas - Commercial and Industrial
	9% First \$30	- Telephone - Residential
	9% First \$300	- Telephone - Commercial and Industrial
Town of Lovettsville	7% First \$15	- Electric - Residential
	7% First \$100	- Electric - Commercial and Industrial - No tax on electricity for water heating(a), space heating(a), or unmetered electric service
	7% First \$15	- Gas - Residential
	7% First \$100	- Gas - Commercial and Industrial - No tax on gas for space heating
	7% First \$15	- Telephone - Residential
	7% First \$100	- Telephone - Commercial and Industrial
Town of Luray	5% First \$15	- Electric - Residential
	5% First \$150	- Electric - Commercial and Industrial - No tax on sales for resale
	5% First \$15	- Telephone - Residential
	5% First \$150	- Telephone - Commercial and Industrial
	5% First \$15	- Gas - Residential
	5% First \$150	- Gas - Commercial and Industrial
City of Lynchburg	8%	- Electric - No Ceiling
	8%	- Gas - No Ceiling
	8%	- Telephone - No Ceiling
	8%	- Water - No Ceiling
County of Madison	20% First \$10	- Electric - Residential
	20% First \$100	- Electric - Commercial and Industrial - No tax on electricity for water heating(a), space heating(a), unmetered electric service or sales for resale
	15% First \$10	- Telephone - Residential
	15% First \$100	- Telephone - Commercial and Industrial
City of Manassas	20% First \$15	- Electric - Residential
	20% First \$500	- Electric - Commercial and Industrial
	20% First \$15	- Natural Gas - Residential
	20% First \$500	- Natural Gas - Commercial and Industrial
	20% First \$15	- Telephone - Residential
	20% First \$500	- Telephone - Commercial and Industrial
	20% First \$15	- Water - Residential
20% First \$500	- Water - Commercial and Industrial	
City of Manassas Park(d)	20% First \$15	- Electric - Residential - No tax on unmetered service
	20% First \$500	- Electric - Commercial and Industrial
	20% First \$15	- Gas - Residential
	20% First \$500	- Gas - Commercial and Industrial
	20% First \$15	- Telephone - Residential
	20% First \$500	- Telephone - Commercial and Industrial

<u>Locality</u>	<u>Present Monthly Rate and Ceiling</u>	
City of Martinsville(c)	\$1.00 per month for unmetered service and for bills up to and including \$10.00; \$1.50 on bills from \$10.01 to \$20.00; \$2.00 on charges above \$20.01 - Electric -Residential 15% First \$2,666.67 or \$2.00 for unmetered service, Electric - Commercial and Industrial Tax on Commercial and Industrial may not exceed \$400 monthly on any person regardless of number of branch locations or services. \$1.00 Per month per bill - Water	
Town of Middleburg	16% First \$15 9% First \$300	- Electric - Residential - Electric -Commercial and Industrial - No tax on electricity for water heating(a), space heating(a), or unmetered electric service
	16% First \$15 9% First \$300 9% First \$15 9% First \$300	- Gas - Residential - Gas - Commercial and Industrial - Telephone - Residential - Telephone - Commercial and Industrial
Town of Middleton	4% 4% 4%	- Electric - No Ceiling - Gas - No Ceiling - Telephone - No Ceiling
Town of Mt. Crawford	15% First \$10 15% First \$100	- Electric - Residential - Electric - Commercial and Industrial - No tax on electricity for water heating(a), space heating(a), unmetered electric service or sales for resale
	15% First \$10 15% First \$100	- Telephone - Residential - Telephone - Commercial and Industrial
Town of Mt. Jackson	10% First \$10 10% First \$50 10% First \$10 10% First \$50 10% First \$10 10% First \$50	- Electric - Residential - Electric - Commercial and Industrial - Telephone - Residential - Telephone - Commercial and Industrial - Gas - Residential - Gas - Commercial and Industrial
County of Nelson	20% First \$10 20% First \$10	- Electric - No tax on sales for resale - Telephone
Town of New Market	10% First \$15 10% First \$100 10% First \$15 10% First \$100 10% First \$15 10% First \$100	- Electric - Residential - Electric - Commercial and Industrial - Telephone - Residential - Telephone - Commercial and Industrial - Gas - Residential - Gas - Commercial and industrial
City of Newport News	22% First \$6.60 22% First \$13.20 22% First \$110 22% First \$13.20	- Gas - Electric - Residential - No tax on electricity for water heating(a) - Electric - Commercial and Industrial - Telephone

<u>Locality</u>	<u>Present Monthly Rate and Ceiling</u>	
City of Norfolk	25% First \$15	Electric - Residential
	25% First \$50	- Electric - Commercial and Industrial
	12% Excess	
	25% First \$6	- Gas - Residential
	25% First \$2,000	- Gas - Commercial and Industrial
	25%	- Telephone - No Ceiling
	25% First \$45	- Water - Residential
	25% First \$150	- Water - Commercial and Industrial
	15% Excess	
Town of Occoquan	15% First \$15	- Electric - Residential
	15% First \$60	- Electric - Commercial and Industrial - No tax on unmetered services
	15% First \$15	- Gas - Residential
	15% First \$60	- Gas - Commercial and Industrial
	15% First \$15	- Telephone - Residential
	15% First \$60	- Telephone - Commercial and Industrial
Town of Onancock	10% First \$10	- Electric - Residential
	2% Excess	
	10% First \$100	- Electric - Commercial and Industrial
	2% Excess	
	10% First \$15	Gas - Residential
	2% Excess	
	10% First \$100	- Gas - Commercial and Industrial
	2% Excess	
	10% First \$15	- Telephone - Residential
2% Excess		
Town of Orange	10% First \$100	- Telephone - Commercial and Industrial
	2% Excess	
	20% First \$10	- Electric - Residential
	20% First \$100	- Electric - Commercial and Industrial
	20% First \$10	- Telephone - Residential
	20% First \$100	- Telephone - Commercial and Industrial
	20% First \$10	- Water - Residential
20% First \$100	- Water - Commercial and Industrial	
City of Petersburg	15% First \$12	- Residential - No tax on electricity for water heating(a) or watch lights and other outdoor unmetered services
	15% First \$500	- Electric - Commercial and Industrial
	15% First \$12	- Gas Residential
	15% First \$50	- Gas - Commercial and Industrial
	15%	- Water - No Ceiling
	15%	- Telephone - No Ceiling

<u>Locality</u>	<u>Present Monthly Rate and Ceiling</u>	
City of Poquoson*	20% First \$15	- Electric - Residential
	10% First \$100	- Electric - Commercial and Industrial - No tax on electricity for water heating(a), space heating(a), unmetered electric service or sales for resale
	20% First \$15	Gas - Residential
	10% First \$100	Gas - Commercial and Industrial
	20% First \$15	Telephone - Residential
	10% First \$100	Telephone - Commercial and Industrial
City of Portsmouth	20% First \$17	- Electric - Residential - No tax on electricity for water heating(a)
	20% First \$1,500	- Electric - Other than Residential and Master Meter
	20% First \$2,000	- Electric-Master Meter
	20% First \$9	- Gas - Residential
	20% First \$1,000	- Gas - Other than Residential
	20% First \$1,000	- Telephone
	20% First \$1,000	- Water
County of Powhatan	10% First \$10	- Electric - Residential
	10% First \$100	- Electric - Commercial and Industrial - No tax on electricity for water heating(a), space heating(a), unmetered electric service or sales for resale
	10% First \$10	- Gas - Residential
	10% First \$100	- Gas - Commercial and Industrial
	10% First \$10	- Telephone - Residential
	10% First \$100	Telephone - Commercial and Industrial
County of Prince Edward	15% First \$10	- Electric - Residential
	15% First \$200	- Electric - Commercial and Industrial - No tax on unmetered electric service and sales for resale. In case of residence having two meters, one of which is for heating water, the charges are combined for purposes of computing the tax.
	15% First \$10	- Telephone - Residential
	15% First \$200	- Telephone - Commercial and Industrial
County of Prince George	10% First \$15	- Electric - Residential
	10% First \$300	- Electric - Commercial and Industrial
	10% First \$15	- Telephone - Residential
	10% First \$300	- Telephone - Commercial and Industrial
County of Prince William	15% First \$15	- Electric - Residential - No tax on unmetered service
	15%	- Electric - Commercial and Industrial - No Ceiling
	15% First \$15	- Gas - Residential
	15%	- Gas - Commercial and Industrial - No Ceiling
	15% First \$15	- Telephone - Residential
	15%	- Telephone - Commercial and Industrial - No Ceiling

<u>Locality</u>	<u>Present Monthly Rate and Ceiling</u>	
Town of Pulaski	10% First \$15	- Electric - Residential
	10% First \$250	- Electric - Commercial and Industrial
	10% First \$15	- Gas - Residential (excludes bottled gas)
	10% First \$250	- Gas - Commercial and Industrial (excludes bottled gas)
	10% First \$15	- Telephone - Residential
	10% First \$250	- Telephone - Commercial and Industrial
Town of Purcellville	9% First \$15	- Electric - Residential
	9% First \$300	- Electric - Commercial and Industrial - No tax on electricity for water heating(a), space heating(a), and unmetered electric service
	9% First \$15	- Gas - Residential
	9% First \$300	- Gas - Commercial and Industrial
	7% First \$15	- Telephone - Residential
	9% First \$300	- Telephone - Commercial and Industrial
Town of Quantico	15% First \$13.35	- Electric - Residential
	15% First \$26.70	- Electric - Commercial and Industrial
	15% First \$13.35	- Natural Gas - Residential
	15% First \$26.70	- Natural Gas - Commercial and Industrial
	15% First \$13.35	- Telephone - Residential
	15% First \$26.70	- Telephone - Commercial and Industrial
County of Rappahannock	20% First \$15	- Electric - Residential
	20% First \$15	- Electric - Commercial and Industrial - No tax on electricity for water heating(a)
	20% First \$15	- Gas - Residential
	20% First \$15	- Gas - Commercial and Industrial
	20% First \$15	- Telephone - Residential
	20% First \$15	- Telephone - Commercial and Industrial
Town of Remington	10% First \$15	- Electric - Residential
	10% First \$150	- Electric - Commercial and Industrial - No tax on electricity for water heating(a), space heating(a), unmetered electric service or sales for resale
	10% First \$15	- Telephone - Residential
	10% First \$150	- Telephone - Commercial and Industrial
City of Richmond	25% First \$20	- Electric - Residential
	25% First \$625	- Electric Commercial and Industrial
	5% Excess	
	25% First \$20	Gas - Residential
	25% First \$625	- Gas - Commercial and Industrial
	5% Excess	
	25% First \$20	- Telephone - Residential
25% First \$625	- Telephone - Commercial and Industrial	
5% Excess		

<u>Locality</u>	<u>Present Monthly Rate and Ceiling</u>	
City of Roanoke	14%	- Electric - Exempt charge in excess of \$25 per month for domestic space heating during period October 1 - May 31
	14%	- Gas - Exempt charge in excess of \$10 per month for domestic space heating during period October 1 - May 31 No tax where principal source of space heating is electricity or gas used for no other purpose
	14%	Telephone - No Ceiling
	14%	- Water - No Ceiling Any single electric or gas utility tax limited to \$2,000 per month
County of Rockingham	15% First \$10	- Electric - Residential
	15% First \$100	- Electric - Commercial and Industrial - No tax on electricity on sales for resale
	15% First \$10	- Telephone - Residential
	15% First \$100	- Telephone - Commercial and Industrial
Town of Rocky Mount	10% First \$20	- Electric - Residential
	10% First \$2,000	- Electric - Commercial
	10% First \$4,000	- Electric - Industrial
	10%	- Gas - No Ceiling
	10%	- Telephone - No Ceiling
Town of Round Hill	16% First \$15	- Electric - Residential
	9% First \$300	- Electric - Commercial and Industrial - No tax on electricity for water heating(a), space heating(a), and unmetered electric service
	16% First \$15	- Gas - Residential
	9% First \$300	- Gas - Commercial and Industrial
	9% First \$15	- Telephone - Residential
	9% First \$300	- Telephone - Commercial and Industrial
City of Salem	2% First \$15	- Electric - Residential
	2% First \$5,000	- Electric - Commercial and Industrial
	2% First \$15	- Gas - Residential
	2% First \$5,000	- Gas - Commercial and Industrial
	2% First \$15	- Water - Residential
	2% First \$5,000	- Water - Commercial and Industrial
	2% First \$15	- Telephone - Residential
	2% First \$5,000	- Telephone - Commercial and Industrial
	2% First \$15	- Sewer - Residential
2% First \$5,000	- Sewer - Commercial and Industrial	

<u>Locality</u>	<u>Present Monthly Rate and Ceiling</u>	
County of Scott	20% First \$15	- Electric - Residential
	20% First \$37.50	- Electric - Commercial
	20% First \$75	- Electric - Industrial - No tax on unmetered services
	20% First \$15	- Gas - Residential
	20% First \$37.50	- Gas - Commercial
	20% First \$75	- Gas - Industrial
	20% First \$10	- Telephone - Residential
	20% First \$25	- Telephone - Commercial and Industrial
	Town of Scottsburg	20% First \$10
20% First \$100		- Electric - Commercial and Industrial
1% Excess \$100		- Electric - Commercial and Industrial - No tax on electricity for water heating(a), space heating(a), unmetered electric service, or sales for resale
Town of Scottsville	10% First \$20	- Electric - Residential - No tax on electricity for water heating(a)
	10% First \$2,000	- Electric - Commercial and Industrial
	10% First \$20	- Telephone - Residential
	10% First \$2,000	- Telephone - Commercial and Industrial
County of Shenandoah	20% First \$5	- Electric - Residential
	10% First \$300	- Electric - Commercial and Industrial
	20% First \$5	- Telephone - Residential
	20% First \$50	- Telephone - Commercial and Industrial
Town of Shenandoah	10% First \$15	- Electric - Residential
	10% First \$15	- Electric - Commercial and Industrial - No tax on sales for resale
	10% First \$15	- Telephone - Residential
	10% First \$15	- Telephone - Commercial and Industrial
	10% First \$15	- Gas - Residential
	10% First \$15	- Gas - Commercial and Industrial
Town of Smithfield	10% First \$10	- Electric - Residential
	10% First \$700	- Electric - Commercial and Industrial - No tax on electricity for water heating(a), space heating(a), unmetered electric service and sales for resale
	10% First \$10	- Gas - Residential
	10% First \$700	- Gas - Commercial and Industrial
	10% First \$10	- Telephone - Residential
	10% First \$700	- Telephone - Commercial and Industrial
City of South Boston	17 1/2% First \$15	- Electric - Residential - No tax on unmetered electric service
	17 1/2% First \$1,000-	- Electric - Commercial and Industrial
	17 1/2% First \$100	- Telephone

<u>Locality</u>	<u>Present Monthly Rate and Ceiling</u>	
Town of South Hill	10% First \$15	- Electric - Residential
	10% First \$100	- Electric - Commercial and Industrial - No tax on electricity for water heating(a), space heating(a), unmetered electric service or sales for resale
	10% First \$15	Natural Gas - Residential
	10% First \$100	Natural Gas Commercial and Industrial
	10% First \$15	Telephone - Residential
	10% First \$100	Telephone - Commercial and Industrial
County of Stafford*	10% First \$10	- Electric - Residential
	10% First \$100	- Electric - Commercial and Industrial
	10% First \$10	- Gas - Residential (excludes bottled gas)
	10% First \$100	- Gas Commercial and Industrial (excludes bottles gas). No tax on electricity or gas for water heating(a), space heating(a) or sales for resale
	10% First \$10	- Telephone - Residential
	10% First \$100	- Telephone - Commercial and Industrial
City of Staunton	20% First \$10	- Electric - Residential - No tax on electricity for water heating(a)
	20% First \$100	- Electric - Commercial and Industrial
	20% First \$10	- Gas - Residential
	20% First \$100	- Gas - Commercial and Industrial
	20% First \$10	- Telephone - Residential
	20% First \$100	- Telephone - Commercial and Industrial
	20% First \$10	- Water - Residential
	20% First \$100	- Water - Commercial and Industrial
Town of Stephens City	4%	- Electric - No Ceiling
	4%	- Gas - No Ceiling
	4%	- Telephone - No Ceiling
Town of Strasburg	20% First \$5	- Residential
	20% First \$50	- Commercial and Industrial
City of Suffolk	10% First \$15	- Electric - Residential
	10% First \$10,000	- Electric - Commercial and Industrial - No tax on electricity on sales for resale
	10% First \$15	- Gas - Residential
	10% First \$10,000	- Gas - Commercial and Industrial
	10% First \$15	- Telephone - Residential
	10% First \$10,000	- Telephone - Commercial and Industrial
Town of Timberville	15% First \$10	- Electric - Residential
	15% First \$100	- Electric - Commercial and Industrial - No tax on electricity on sales for resale
	15% First \$10	- Telephone - Residential
	15% First \$100	- Telephone - Commercial and Industrial

<u>Locality</u>	<u>Present Monthly Rate and Ceiling</u>	
Town of Victoria	5% First \$15	- Electric - Residential
	5% First \$200	- Electric - Commercial and Industrial - No tax on unmetered service or sales for resale
	5% First \$15	- Gas - Residential
	5% First \$200	- Gas - Commercial and Industrial
	5% First \$15	- Telephone - Residential
	5% First \$200	- Telephone - Commercial and Industrial
Town of Vienna	10% First \$25	- Electric - Residential
	10% First \$300	- Electric - Commercial and Industrial - No tax on unmetered electric service
	10% First \$25	- Gas - Residential
	10% First \$300	- Gas - Commercial and Industrial
	10% First \$15	- Telephone - Residential
	10% First \$300	- Telephone - Commercial and Industrial
Town of Vinton	5% First \$15	- Electric - Residential
	5% First \$5,000	- Electric - Commercial and Industrial
	5% First \$15	- Telephone - Residential
	5% First \$5,000	- Telephone - Commercial and Industrial
	5% First \$15	- Gas - Residential
	5% First \$5,000	- Gas - Commercial and Industrial
Town of Virgilina	20% First \$10	- Electric - Residential
	20% First \$100	- Electric - Commercial and Industrial - no tax on electricity for water heating(a), space heating(a), unmetered electric service or sales for resale
	20% First \$10	- Telephone - Residential
	20% First \$100	- Telephone - Commercial and Industrial
	20% First \$10	- Gas - Residential
	20% First \$100	- Gas - Commercial and Industrial
	City of Virginia Beach	20% First \$12
12% First \$400		- Electric - Commercial and Industrial
20% First \$12		- Gas - Residential
12% First \$400		- Gas - Commercial and Industrial
20% First \$12		- Telephone - Residential
12% First \$400		- Telephone - Commercial and Industrial
Town of Warrenton	10% First \$10	- Electric - Residential
	10% First \$100	- Electric - Commercial and Industrial - No tax on unmetered electric service
	10% First \$10	- Gas - Residential
	10% First \$100	- Gas - Commercial and Industrial
	10% First \$10	- Telephone - Residential
	10% First \$100	- Telephone - Commercial and Industrial

<u>Locality</u>	<u>Present Monthly Rate and Ceiling</u>	
Town of Waverly	10% First \$10	- Electric - Residential - No tax on electricity for water heating(a) or unmetered electric service
	10% First \$50	- Electric - Commercial and Industrial
	10% First \$10	- Telephone - Residential
	10% First \$50	- Telephone - Commercial and Industrial
City of Waynesboro	10% First \$100	Electric
	10% First \$100	- Gas
	10% First \$100	- Telephone
City of Williamsburg	10% First \$10	- Electric - Residential - No tax on electricity for water heating(a)
	10% First \$200	- Electric - Commercial and Industrial
	10% First \$10	- Gas - Residential
	10% First \$200	- Gas - Commercial and Industrial
	5%	- Telephone - No Ceiling
City of Winchester	10% First \$10	- Electric - Residential
	10% First \$100	- Electric - Commercial and Industrial
	10% First \$5	- Gas
	10% First \$100	- Gas - Commercial and Industrial
	10% First \$10	- Telephone
Town of Windsor	10% First \$10	- Electric - Residential
	10% First \$700	- Electric - Commercial and Industrial - No tax on unmetered services or sales for resale
	10% First \$10	- Gas - Residential
	10% First \$700	- Gas - Commercial and Industrial
	10% First \$10	Telephone - Residential
	10% First \$700	- Telephone - Commercial and Industrial
Town of Woodstock	5% First \$10	- Electric - Residential
	5% First \$50	Electric - Commercial and Industrial
	5% First \$5	- Gas - Residential
	5% First \$50	- Gas - Commercial and Industrial
	5% First \$10	- Telephone - Residential
	5% First \$50	- Telephone - Commercial and Industrial
Town of Wytheville	3% First \$10	- Electric - No tax on sales for resale
	3% First \$10	- Gas (excludes bottled gas)
	3% First \$10	- Telephone

SOURCE: Virginia Electric and Power Company.

APPENDIX III.

TABLE 1 - ANALYSIS OF REVENUE FROM LOCAL SOURCES, FISCAL YEAR 1976-77 - COUNTIES.

COUNTY	GENERAL PROPERTY TAXES (1)	LOCAL SALES TAX (2)	CONSUMER UTILITY TAX (3)	BUSINESS, PROFESSIONAL & OCCUPATIONAL LICENSE REVENUE (B.P.O.L.) (4)	MOTOR VEHICLE LICENSE TAX (5)	PERMITS, LICENSES LICENSE FEES. (EXCLUDING B.P.O.L.) (6)	SERVICE CHARGES COUNTY OWNED ENTERPRISES (7)	MISCELLANEOUS (8)	REVENUE FROM TOTAL LOCAL SOURCES (9)
Accomack	\$ 1,762,637	\$ 548,588	\$ 395,999	\$	\$ 69,497	\$ 99,045	\$ 24,951	\$ 1,502,916	\$ 4,403,633
Albemarle	8,047,529	953,574	1,496,959	461,315	403,901	528,484		1,243,988	13,135,750
Alleghany	1,681,032	136,767			81,819	28,825	233,575	68,814	2,230,832
Amelia	581,012	110,352			72,464	47,687	28,470	62,727	902,712
Amherst	1,837,937	423,762			213,316	56,565	600,727	656,712	3,789,019
Appomattox	1,144,429	180,148		5,037	59,614	47,363		68,180	1,504,771
Arlington	63,348,931	5,338,094		8,625,737	1,556,873	5,151,359	11,457,825	11,348,181	106,827,000
Augusta	4,405,896	852,265	677,278	331,457	343,432	340,814	53,558	731,480	7,736,180
Bath	757,628	224,055			34,810	35,895		31,471	1,083,859
Bedford	3,010,550	237,977			207,058	90,260		1,515,917	5,061,762
Bland	245,701	27,952			37,159	30,068		35,868	376,748
Botetourt	2,823,212	279,692			134,276	113,615		386,873	3,737,668
Brunswick	1,474,162	210,686	188,895		72,285	29,328		90,273	2,065,629
Buchanan	2,228,024	810,850			158,146	74,166		3,790,703	7,061,889
Buckingham	1,052,539	141,158	114,718		94,286	55,890		114,925	1,573,516
Campbell	3,936,090	646,083			245,648	299,773		1,980,750	7,108,344
Caroline	1,771,697	196,763	304,550		145,741	148,553	29,471	113,085	2,709,860
Carroll	1,824,861	280,133			69,971	34,959	5,593	143,766	2,359,283
Charles City	795,557	20,332	40,383		50,527	15,732		42,680	965,211
Charlotte	786,987	146,943			64,945	24,067		178,446	1,201,388
Chesterfield	25,031,626	2,443,004		1,055,218	1,141,229	1,305,736	8,289,289	6,959,476	46,225,578
Clarke	1,205,243	137,009	95,946	6,373	43,675	48,019		77,063	1,613,328
Craig	358,806	28,551			19,444	24,294		15,837	446,932
Culpeper	3,120,483	511,292			129,208	123,721		239,447	4,124,151
Cumberland	594,382	71,162		1,090	21,873	19,673		77,331	785,511

(more)

Source: Division of Legislative Services

APPENDIX III. (cont.)

TABLE 1 - ANALYSIS OF REVENUE FROM LOCAL SOURCES, FISCAL YEAR 1976-77 - COUNTIES. (Continued)

COUNTY	GENERAL PROPERTY TAXES (1)	LOCAL SALES TAX (2)	CONSUMER UTILITY TAX (3)	BUSINESS, PROFESSIONAL & OCCUPATIONAL LICENSE REVENUE (B.P.O.L.) (4)	MOTOR VEHICLE LICENSE TAX (5)	PERMITS, LICENSES & LICENSURE FEES. (EXCLUDING B.P.O.L.) (6)	SERVICE CHARGES COUNTY OWNED ENTERPRISES (7)	MISCELLANEOUS (8)	REVENUE FROM TOTAL LOCAL SOURCES (9)
Dickenson	\$ 1,550,210	\$ 335,857	\$	\$ 4,056	\$ 40,492	\$ 18,463	\$	\$ 1,230,805	\$ 3,179,883
Dinwiddi	1,987,041	222,052	157,502		158,663	60,495	94,428	355,016	3,035,197
Essex	976,638	324,415			41,849	26,871		75,020	1,444,793
Fairfax	200,538,516	15,945,122	16,727,633	5,804,813	6,289,879	8,394,876	35,085,197	65,900,612	354,706,648
Fauquier	5,442,417	669,064	335,913		161,775	120,631		644,747	7,374,547
Floyd	727,971	111,987	150,330		64,090	45,968		132,268	1,232,614
Fluvanna	1,278,201	86,479			51,983	23,936	14,945	185,423	1,640,967
Franklin	2,009,415	531,354			199,819	53,191		783,921	3,577,700
Fredrick	3,579,153	601,234	372,100		195,298	399,215	136,112	373,268	5,656,380
Giles	1,880,931	294,354				44,666		31,500	2,561,491
Gloucester	2,122,340	344,777	155,914	73,424	166,534	162,852	129,422	121,385	3,276,648
Goochland	1,765,503	113,628	83,244		103,540	101,390		124,218	2,291,523
Grayson	831,121	110,999	141,220		41,442	62,507		58,481	1,255,770
Greene	574,821	54,974	69,055		39,909	28,427		48,254	815,400
Greensville	732,206	132,473		11,984	62,929	30,381		560,775	1,530,788
Halifax	1,734,564	399,129	538,389		163,027	58,360		454,578	3,348,047
Hanover	5,692,129	1,097,650		102,458	504,159	202,237	499,257	465,699	8,563,359
Henrico	32,851,854	7,421,976	2,082,591	4,779,599	2,070,848	2,340,414	8,977,575	6,144,789	66,669,646
Henry	3,848,486	1,161,499			337,974	106,700	51,431	500,609	6,006,699
Highland	350,389	28,021			16,182	13,728		56,695	465,015
Isl of Wight	3,614,638	343,338	254,187		138,538	102,571		228,122	4,681,394
James City	4,294,164	682,533		219,470	107,897	168,993	201,618	311,726	5,986,401
King & Queen	743,035	2,323			54,302	22,530		33,507	879,747
King George	1,201,438	110,252	85,078	40,394	87,459	40,540	87,154	18,741	1,801,056
King William	1,089,892	130,722			49,931	34,157		189,092	1,486,794

(more)

APPENDIX III. (cont.)

Table I - ANALYSIS OF REVENUE FROM LOCAL SOURCES, FISCAL YEAR 1976-77 - COUNTIES. (Continued)

COUNTY	GENERAL PROPERTY TAXES (1)	LOCAL SALES TAX (2)	CONSUMER UTILITY TAX (3)	BUSINESS, PROFESSIONAL & OCCUPATIONAL LICENSE REVENUE (B.P.O.L.) (4)	MOTOR VEHICLE LICENSE TAX (5)	PERMITS, LICENSES & LICENSE FEES. (EXCLUDING B.P.O.L.) (6)	SERVICE CHARGES COUNTY OWNED ENTERPRISES (7)	MISCELLANEOUS (8)	REVENUE FROM TOTAL LOCAL SOURCES (9)
Lancaster	887,390	\$ 281,456	\$	\$	\$ 62,330	\$ 27,501	\$	\$ 98,073	\$ 1,356,750
Lee	1,072,878	354,000				63,120		201,68	1,691,366
Loudoun	13,952,582	1,414,049	702,904	186,716	399,307	430,805		1,601,552	18,687,915
Louisa	1,755,164	273,720			92,093	164,169		150,367	2,435,513
Lunenburg	833,049	154,384			23,760	39,89		46,903	1,097,945
Madison	862,989	133,638	113,534		79,766	38,408		5,447	1,281,782
Mathews	792,267	123,190		27,439	53,499	26,130	38,352	72,028	1,132,905
Mecklenburg	1,669,934	658,128			139,129	111,688		181,106	2,759,885
Middlesex	732,063	140,721			67,143	31,665		62,464	1,03,056
Montgomery	5,619,809	969,421			106,034	116,182		1,024,15	7,835,604
Nelson	1,369,948	110,551	161,597	9,241	66,538	96,935	41,988	90,910	1,947,708
New Kent	1,166,002	90,777			65,224	56,357	2,985	46,691	1,429,036
Northampton	1,368,118	297,478			38,625	30,242		199,071	1,933,53
Northumberland	1,243,433	125,087			72,729	26,462		120,721	1,588,432
Nottoway	1,315,757	250,388				50,021		109,936	1,726,102
Orange	2,251,716	316,245			92,441	42,019		162,862	2,865,283
Page	1,337,872	311,281				24,967	41,972	75,421	1,791,513
Patrick	1,251,926	176,524			107,365	38,682		136,291	1,710,788
Pittsylvania	3,946,090	630,827			184,599	181,625		525,157	5,468,29
Powhatan	1,091,005	86,160	77,642		43,293	109,161		85,460	1,492,721
Prince Edward	1,005,424	402,835	104,599		91,727	40,815		84,644	1,730,44
Prince George	1,582,354	179,607		64,058	133,149	169,456	57,94	1,041,461	3,228,027
Prince William	39,750,909	2,894,234	3,175,516		997,349	1,964,188	6,750,521	15,668,225	70,900,942
Pulaski	2,640,790	475,773				102,413		262,974	3,481,950
Rappahannock	58,509	53,170	52,503		54,995	8,449		50,167	767,793

(more)

APPENDIX III. (cont.)

TABLE I - ANALYSIS OF REVENUE FROM LOCAL SOURCES, FISCAL YEAR 1976-77 - COUNTIES. (Continued)

COUNTY	GENERAL PROPERTY TAXES (1)	LOCAL SALES TAX (2)	CONSUMER UTILITY TAX (3)	BUSINESS, PROFESSIONAL & OCCUPATIONAL LICENSE REVENUE (B.P.O.L.) (4)	MOTOR VEHICLE LICENSE TAX (5)	PERMITS, LICENSES & LICENSE FEES (EXCLUDING B.P.O.L.) (6)	SERVICE CHARGES COUNTY OWNED ENTERPRISES (7)	MISCELLANEOUS (8)	REVENUE FROM TOTAL LOCAL SOURCES (9)
Richmond	\$ 737,132	\$ 192,782	\$	\$	\$ 37,053	\$ 14,849	\$	\$ 90,307	\$ 1,072,123
Roanoke	11,111,001	1,435,976		570,002	32,426	518,953	1,282,122	10,364,021	25,814,501
Rockbridge	2,199,086	293,103		25,332	101,793	82,088		401,980	3,053,382
Rockingham	4,545,338	803,177	596,545		302,046	117,870	197,680	715,596	7,278,252
Russell	2,730,811	420,301				51,457		953,791	4,156,340
Scott	1,688,460	290,869	410,861			26,240		15,189	2,521,619
Shenandoah	2,276,224	502,190				77,619		358,528	3,214,561
Smyth	1,641,374	616,832			123,262	56,578		88,460	2,467,506
Southampton	1,962,760	154,858			87,049	56,314		196,855	2,457,836
Spotsylvania	3,333,675	810,044				163,133	1,292,501	466,980	6,056,333
Stafford	5,680,899	421,296	273,350		275,331	336,927	1,311,405	181,440	8,480,648
Surry	1,880,69	3,236			29,762	20,165		105,002	2,078,634
Sussex	1,117,556	143,623			52,955	20,655		78,684	1,413,333
Tazewell	2,938,380	1,094,162				65,988		813,337	5,913,867
Warren	1,862,516	19,766				113,381	12,756	340,224	2,748,643
Washington	2,917,138	616,017		26,100	187,56	158,970	594,501	1,553,30	5,955,762
Westmoreland	1,507,747	191,969			71,000	58,315		122,932	1,969,963
Wise	2,622,479	960,285				94,904		3,010,773	6,688,441
Wythe	1,346,586	493,030			93,721	41,896		130,960	2,106,193
York	5,551,852	468,068		247,68	86,237	176,283	496,645	96,374	7,991,17
COUNTY TOTAL:	\$564,633,435	\$67,510,682	\$30,136,935	\$22,679,001	\$21,470,872	\$27,681,864	\$78,121,968	\$155,413,390	\$967,649,147

SOURCE: Most of the data was derived from the Report of the Auditor of Public Accounts.

APPENDIX III. (cont.)

TABLE 2 - PERCENTAGE DISTRIBUTION OF REVENUE FROM LOCAL SOURCES,
FISCAL YEAR 1976-77 - COUNTIES.

COUNTY	GENERAL PROPERTY TAXES (1)	LOCAL SALES TAX (2)	CONSUMER UTILITY TAX (3)	B.P.O.L. (4)	MOTOR VEHICLE LICENSE TAX (5)	PERMITS, LICENSES & LICENSE FEES. (Excluding B.P.O.L.) (6)	SERVICE CHARGES COUNTY-OWNED ENTERPRISES (7)	MISC. (8)
Accomack	40.0	12.4	9.0		1.6.	2.2	.5	34.3
Albemarle	61.3	7.3	11.4	3.9	3.0	4.0		9.1
Alleghany	75.0	6.0			3.7.	1.3.	10.5	3.5
Amelia	64.4	12.2			8.0	5.3.	3.2	6.9.
Amherst	48.5	11.2			5.6.	1.5.	15.8	17.4.
Appomattox	76.0	11.9		.31	3.9	3.2		4.6
Arlington	59.3	4.9		7.6	1.5	4.8	11.1	10.8
Augusta	57.0	11.0	8.8	4.3.	4.4	4.4	.7	9.4
Bath	70.0	21.0			3.2	3.1		2.8
Bedford	59.3	4.8			4.1	11.8		30.0
Bland	65.2	7.4			9.9	8.0		9.5
Botetourt	75.5	7.5			3.6	3.0		10.4
Brunswick	71.4	10.2	9.1		3.5	1.4		4.4
Buchanan	31.5	11.5			2.2	1.1		53.7
Buckingham	67.0	9.0	7.3		6.0	3.5		7.2
Campbell	55.4	9.0			3.4	4.2		28.0
Caroline	65.4	7.3	11.2		5.3	5.5	1.1	4.2
Carroll	77.3	11.9			3.0	1.5	.2	6.1
Charles Cit	82.4	2.1	4.3		5.2	1.6		4.4
Charlotte	65.5	12.2			5.4	2.0		14.9
Chesterfiel	54.2	5.3		2.3	2.5	2.8	18.0	15.0
Clarke	74.7	8.5	6.0	.4	2.7	3.0		4.7
Craig	80.3	6.4			4.4	5.4		3.5
Culpeper	75.6	12.4			3.2	3.0		5.8
Cumberland	75.6	9.0		.2	2.8	2.6		9.8
Dickenson	48.7	10.5		.1	1.4	.6		38.7
Dinwiddie	65.5	7.3	5.2		5.2	2.0	3.1	11.7
Essex	67.6	22.5			3.0	1.8		5.1
Fairfax	56.5	4.5	4.7.	1.6	1.8	2.4	9.9	18.6.
Fauquier	73.8	9.1	4.6		2.2	1.6		8.7
Floyd	59.0	9.1	12.2		5.3	3.7		10.7
Fluvanna	77.9	5.3			3.2	1.4	.9	11.3
Franklin	56.2	14.8			5.5	1.5		22.0
Frederick	63.3	10.6	6.6		3.4	7.0	2.4	6.7
Giles	73.4	11.5				1.7		13.4

APPENDIX III. (cont.)

TABLE 2 - PERCENTAGE DISTRIBUTION OF REVENUE FROM LOCAL SOURCES,
FISCAL YEAR 1976-77 - COUNTIES. (Continued)

COUNTY	GENERAL PROPERTY TAXES	LOCAL SALES TAX	CONSUMER UTILITY TAX	B.P.O.L.	MOTOR VEHICLE LICENSE TAX	PERMITS, LICENSES & LICENSE FEES. (Excluding B.P.O.L.)	SERVICE CHARGES COUNTY-OWNED ENTERPRISES	MISC.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Gloucester	64.7	10.5	4.7	2.2	5.1	5.0	4.0	3.8
Goochland	77.0	5.0	3.7		4.5	4.4		5.4
Grayson	66.7	9.0	11.3		3.3	5.0		4.7
Greene	70.5	6.7	8.5		4.9	3.5		5.9
Greensville	47.8	8.7		.8	4.1	2.0		36.6
Halifax	51.8	11.9	16.0		4.9	1.8		13.6
Hanover	66.5	12.8		1.2	5.9	2.4	5.8	5.4
Henrico	49.3	11.1	1.1	2.2	5.6	5.2	13.5	9.2
Henry	64.0	19.3			5.6	1.8	.8	8.4
Highland	75.4	6.0			3.5	1.9		12.2
Lancaster	65.4	20.7			4.6	2.1		7.2
Lee	63.4	21.0				3.7		11.9
Loudoun	74.6	7.6	3.8	1.0	2.7	2.3		8.6
Louisa	72.0	11.2			3.9	6.7		6.2
Lunenburg	75.9	14.0			2.2	3.6		4.3
Madison	67.3	10.4	8.8		6.3	3.0		4.2
Mathews	70.0	10.9		2.3	4.7	2.3	3.4	6.4
Mecklenburg	60.5	23.8			5.1	4.0		6.6
Middlesex	70.8	13.6			6.5	3.0		6.1
Montgomery	71.7	12.4			1.3	1.5		13.1
Nelson	70.3	5.7	8.3	.5	3.4	5.0	2.2	4.6
New Kent	81.7	6.3			4.6	3.9	.2	3.3
Northampton	70.7	15.4			2.0	1.6		10.3
Northumberland	78.3	7.9			4.6	1.7		7.6
Nottoway	76.2	14.5				2.9		6.4
Orange	78.6	11.0			3.2	1.5		5.7
Page	74.7	17.4				1.4	2.3	4.2
Patrick	73.2	10.3			6.3	2.3		7.9
Fittsylvania	72.2	11.5			3.4	3.3		9.6
Powhatan	73.1	5.8	5.2		2.9	7.3		5.7
Prince Edward	58.1	23.3	6.0		5.3	2.4		4.9
Prince George	49.0	5.5		2.0	4.1	5.3	1.8	32.3
Prince William	55.7	4.1	4.5		1.4	2.7	9.5	22.1
Pulaski	75.8	13.7				3.0		7.5
Rappahannock	71.4	7.0	6.8		7.2	1.1		6.5

APPENDIX III. (cont.)

TABLE 2 - PERCENTAGE DISTRIBUTION OF REVENUE FROM LOCAL SOURCES,
FISCAL YEAR 1976-77 - COUNTIES. (Continued)

COUNTY	GENERAL PROPERTY TAXES (1)	LOCAL SALES TAX (2)	CONSUMER UTILITY TAX (3)	B.P.O.L. (4)	MOTOR VEHICLE LICENSE TAX (5)	PERMITS, LICENSES & LICENSE FEES. (Excluding B.P.O.L.) (6)	SERVICE CHARGES COUNTY-OWNED ENTERPRISES (7)	MISC. (8)
Richmond	68.8	18.0			3.4	1.4		8.4
Roanoke	43.4	5.6		2.2	1.7	2.0	5.0	40.1
Rockbridge	70.4	9.6		.8	3.3	2.7		13.2
Rockingham	62.5	11.0	8.2		4.2	1.6	2.7	9.8
Russell	65.7	10.1				1.3		22.9
Scott	65.4	11.5	16.3			1.0		5.8
Shenandoah	70.8	15.6				11.2		2.4
Smyth	57.6	21.6			4.3	2.1		14.4
Southampton	79.8	6.3			3.5	2.3		8.1
Spotsylvania	54.8	13.4				2.7	21.4	7.7
Stafford	67.0	5.0	3.2		3.2	4.0	15.5	2.1
Surry	90.5	2.1			1.4	1.0		5.0
Sussex	79.1	10.2			3.7	1.5		5.5
Tazewell	49.7	18.5				1.1		30.7
Warren	67.8	15.3				4.1	.4	12.4
Washington	49.1	10.4		.4	3.1	2.7	10.0	24.3
Westmoreland	77.2	9.8			3.6	3.1		6.3
Wise	39.2	14.4				1.4		14.0
Wythe	63.9	23.4			4.5	2.0		6.2
York	69.5	5.8		3.1	1.1	2.2	6.2	12.1
COUNTY TOTALS:	58.3	7.0	3.1	2.3	2.2	2.8	8.1	16.1

APPENDIX III. (cont.)

TABLE 3 - ANALYSIS OF REVENUE FROM LOCAL SOURCES, FISCAL YEAR 1976-77 - CITIES.

CITIES	GENERAL PROPERTY TAXES (1)	LOCAL SALES TAX (2)	CO SUMER UTILITY TAX (3)	BUSINESS, PROFESSIONAL & OCCUPATIONAL LICENSE REVENUE {B.P.O.L.} (4)	MOTOR VEHICLE LICENSE TAX (5)	PERMITS, LICENSES & LICENSE FEES. (Excluding B.P.O.L. & M.V. License) (6)	SERVICE CHARGES (7)	MISCELLANEOUS (8)	TOTAL (9)
Alexandria	\$ 41,799,170	\$ 4,589,635	\$4,954,357	\$2,839,104	\$1,241,781	\$1,230,835	\$ 673,851	\$5,504,336	\$62,833,063
Bedford	634,845	275,880		85,955	23,100	13,768	78,922	64,789	1,177,259
Bristol	2,707,924	1,147,008	78,794	433,269	114,843	16,246	210,264	799,653	5,508,001
Bu na Vista	831,428	139,216	77,079	73,189	50,656	18,511	144,047	104,666	1,438,792
Charlottesville	8,477,064	2,160,955	1,730,000	1,042,860	302,444	170,837	1,164,467	1,091,335	16,139,982
Chesapeake	\$ 19,333,944	\$ 1,828,077	\$3,581,448	\$1,103,666	\$ 632,127	\$ 434,849	\$ 223,002	\$,777,671	\$30,914,784
Clifton For	815,150	154,685	160,000	95,605	40,000	25,672	90,437	96,250	1,477,799
Colonial Heights	2,783,215	431,308	200,32	1,957,6	174,166	42,831	94,423	349,451	2,058,22
Covington	1,187,350	407,845	368,714	174,288	56,920	8,981	129,981	142,953	2,477,032
Danville	5,334,614	1,890,269		942,743	244,901	11,469	316,847	1,257,189	9,998,032
Emporia	\$ 571,099	\$ 310,051	\$ 85,869	\$ 119,088	\$ 28,893	\$ 8,801	\$ 27,393	\$ 36,351	\$ 1,187,545
Fairfax City	8,666,247	1,494,724	565,529	731,822	265,226	122,301	103,415	893,335	12,842,599
Falls Church	3,721,248	898,063	361,433	372,608	131,795	91,124	187,991	458,672	6,222,934
Franklin	946,923	289,186	142,549	175,310	39,109	27,372	110,381	181,751	1,912,581
Fredericksburg	3,124,086	1,108,001		774,213	106,905	88,533	108,443	779,595	6,089,776
Galax	\$ 846,551	\$ 453,204	\$	\$ 154,335	\$ 24,687	\$ 16,697	\$ 371,699	\$ 105,229	\$ 1,972,402
Hampton	23,280,088	3,829,220	3,016,299	2,265,411	967,457	54,937	831,953	2,899,522	37,144,887
Harrisonburg	2,092,209	1,119,805	32,496	567,606	102,574	199,992	328,480	964,823	5,407,985
Hopewell	4,694,883	70,033	583,550	302,720	196,168	127,269	109,131	445,498	7,189,252
Lexington	727,011	230,381	193,592	94,460	26,430	22,221	28,221	128,984	1,451,300
Lynchburg	\$ 11,472,844	\$ 3,125,143	\$2,079,411	\$1,911,798	\$ 420,831	\$ 500,081	\$ 876,957	\$2,930,377	\$2,317,442
Manassas	5,473,785	753,091	389,844	162,961	115,409	57,230	48,415	698,069	7,698,803
Manassas Park	1,239,219	66,279	155,713	14,794	56,012	13,482	16,279	152,255	1,714,033
Martinsville	2,622,662	899,390	425,572	314,659	154,463	134,125	6,896	576,480	5,192,277
Newport News	31,545,081	3,400,954	3,536,216	2,719,009	1,122,033	330,852	1,617,265	4,79,711	48,951,121

(more)

APPENDIX III. (cont.)

TABLE 3 - ANALYSIS OF REVENUE FROM LOCAL SOURCES, FISCAL YEAR 1976-77 - CITIES. (Continued)

CITIES	GENERAL PROPERTY TAXES	LOCAL SALES TAX	CONSUMER UTILITY TAX	BUSINESS, PROFESSIONAL & OCCUPATIONAL LICENSE REVENUE (B.P.O.L.)	MOTOR VEHICLE LICENSE TAX	PERMITS, LICENSES & LICENSE FEES. (Excluding B.P.O.L. & M.V. License)	SERVICE CHARGES	MISCELLANEOUS	TOTAL
Norfolk	\$ 38,017,765	\$ 9,232,975	\$14,260,787	\$ 6,583,448	\$1,679,663	\$ 1,322,139	\$7,760,337	\$13,032,253	\$ 91,889,367
Norton	510,521	257,570		117,512	21,153	39,071	73,540	100,078	1,119,445
Petersburg	9,092,840	1,814,407	1,259,575	1,107,244	319,731	116,444	850,681	1,656,493	16,217,415
Poquoson	1,006,705	31,196	118,909	29,599	43,808	50,829	12,510	92,324	1,385,880
Portsmouth	15,811,435	2,708,630	4,149,000	1,830,876	832,676	515,804	3,328,528	3,132,875	32,310,024
Radford	\$ 1,580,048	\$ 267,241	\$	\$ 66,865	\$ 56,210	\$ 11,233	\$ 180,070	\$ 249,082	\$ 2,410,749
Richmond	63,471,895	10,139,227	15,624,945	13,288,414	2,066,200	708,815	7,611,769	8,580,506	121,49,771
Roanoke	20,926,065	5,103,995	6,540,758	4,567,287	937,513	499,957	1,722,149	3,683,493	43,981,217
Sal	4,929,425	1,169,829	179,871	532,500	93,436	10,741	112,741	370,678	7,399,221
South Boston	782,864	312,152	142,533	175,280	39,927	40,261	7,515	90,871	1,591,403
Staunton	\$ 2,518,094	\$ 862,290	\$ 775,639	\$ 386,320	\$ 205,725	\$ 13,871	\$ 375,709	\$ 356,631	\$ 5,494,379
Suffolk	5,304,522	1,015,857	876,673	611,656	384,871	173,445	98,532	1,097,969	9,563,525
Va. Beach	33,165,196	5,897,467	5,328,350	3,281,181	1,778,760	1,598,149	1,468,924	9,118,687	61,636,714
Waynesboro	3,285,264	686,424	208,275	446,920	105,220	98,644	154,139	614,228	5,599,114
Williamsburg	1,740,395	1,293,504	75,903	443,043	36,712	71,617	177,373	448,681	4,287,228
Winchester	\$ 5,448,949	\$ 1,284,699	\$ 291,101	\$ 721,687	\$ 117,873	\$ 159,583	\$ 102,350	\$ 465,754	\$ 8,591,996
CITIES TOTAL	\$ 392,520,623	\$73,809,866	\$72,551,716	\$51,790,881	\$15,358,568	\$ 9,199,619	\$31,994,127	\$72,209,541	\$719,434,941

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TABLE 4 - PERCENTAGE DISTRIBUTION OF
REVENUE FROM LOCAL SOURCES,
FISCAL YEAR 1976-77-CITIES.

CITIES	GENERAL PROPERTY TAXES	LOCAL SALES TAX	CONSUMER UTILITY TAX	B.P.O.L.	MOTOR VEHICLE LICENSE TAX	PERMITS, LICENSES, LICENSE FEES	SERVICE CHARGES	MISCELLANEOUS
Alexandria	66.5	7.3	7.9	4.5	2.0	2.0	1.0	8.8
Bedford	53.9	23.4		7.3	2.0	1.2	6.7	5.5
Bristol	49.2	20.8	1.4	7.8	2.0	.5	3.8	14.5
Buena Vista	57.8	9.7	5.3	5.0	3.5	1.3	10.1	7.3
Charlottesville	52.5	13.4	10.7	6.5	2.0	1.0	7.2	6.7
Chesapeake	62.5	5.9	11.6	3.6	2.0	1.4	.8	12.2
Clifton Forge	55.2	10.5	10.8	6.5	2.7	1.7	6.1	6.5
Colonial Hgts.	66.2	10.3	4.8	3.1	4.1	1.0	2.2	8.3
Covington	47.9	16.5	14.8	7.0	2.3	.5	5.2	5.8
Danville	53.4	18.9		9.4	2.4	.1	3.2	12.6
Emporia	48.1	26.1	7.2	10.0	2.4	.8	2.3	3.1
Fairfax City	67.5	11.6	4.4	5.7	2.0	1.0	.8	7.0
Falls Church	59.8	14.4	5.8	6.0	2.1	1.5	3.0	7.4
Franklin	49.5	15.1	7.5	9.2	2.0	1.4	5.7	9.6
Fredericksburg	51.3	18.2		12.7	1.7	1.5	1.8	12.8
Galax	42.9	23.0		7.8	1.3	.8	18.8	5.4
Hampton	62.7	10.3	8.1	6.1	2.6	.2	2.2	7.8
Harrisonburg	38.7	20.7	.6	10.5	1.9	3.8	6.0	17.8
Hopewell	65.3	10.2	8.1	4.2	2.7	1.8	1.5	6.2
Lexington	50.1	15.9	13.3	6.5	1.8	1.6	1.9	8.9
Lynchburg	49.2	13.4	8.9	8.2	1.8	2.1	3.8	12.6
Manassas	71.2	9.9	5.0	2.1	1.5	.7	.6	9.0
Manassas Park	72.3	3.8	9.1	.9	3.2	.8	.9	8.8
Martinsville	50.5	17.3	8.2	6.1	3.0	2.6	1.2	11.1
Newport News	64.4	7.0	7.2	5.5	2.4	.7	3.3	9.5
Norfolk	41.4	10.0	15.5	7.2	1.8	1.5	8.4	14.2
Norton	45.6	23.0		10.5	1.9	3.5	6.6	8.9
Petersburg	56.1	11.2	7.8	6.8	2.0	.7	5.2	10.2
Poquoson	72.6	2.2	8.6	2.1	3.3	3.7	.9	6.6
Portsmouth	48.9	8.4	12.8	5.6	2.6	1.6	10.3	9.8
Radford	65.5	11.1		2.7	2.3	.6	7.5	10.3
Richmond	52.2	8.3	12.9	10.9	1.7	.6	6.3	7.1
Roanoke	47.6	11.6	14.8	10.4	2.1	1.2	3.9	8.4
Salem	66.6	15.8	2.4	7.2	1.2	.2	1.6	5.0
South Boston	49.2	19.6	8.9	11.0	2.5	2.6	.5	5.7
Staunton	45.8	15.7	14.1	7.0	3.8	.3	6.8	6.5
Suffolk	55.5	10.6	9.2	6.4	4.0	1.8	1.0	11.5
Va. Beach	53.8	9.7	8.6	5.3	2.8	2.6	2.4	14.8
Waynesboro	58.7	12.3	3.7	8.0	1.9	1.7	2.7	11.0
Williamsburg	40.6	30.2	1.8	10.3	.8	1.7	4.1	10.5
Winchester	<u>63.4</u>	<u>14.9</u>	3.4	<u>8.4</u>	<u>1.4</u>	<u>1.8</u>	<u>1.2</u>	<u>5.5</u>
CITY - TOTAL	54.5	10.3	10.1	7.2	2.1	1.3	4.4	10.1

APPENDIX IV.

ANALYSIS OF PER CAPITA REVENUE FROM LOCAL SOURCES, FISCAL YEAR 1976-1977

COUNTIES

COUNTY	GENERAL PROPERTY TAXES	LOCAL SALES TAX	CONSUMER UTILITY TAX	B.P.O.L.	MOTOR VEHICLE LIC. TAX	PERMITS, LICENSES (EX. BPCL)	SERVICE CHARGES (COUNTY)	MISC.	TOTAL
ACCOMACK	57	18	13	0	2		1	4.5	143
ALBEMARLE	167	20	31	10	8	11	0	26	273
ALLEGHANY	141	11	0	0	7		20	6	187
APELLIA	68	13	0	0	9	6	3	7	106
AMHERST	66	15	0	0	8	2	22	24	137
APPOMATTUX	102	16	0	0	5	4	0	4	134
ARLINGTON	413	35	0	56	10	34	75	74	696
AUGUSTA	86	17	13	6	7	7	1	14	151
BATH	146	43	0	0	7	7	0	6	208
BEDFORD	105	8	0	0	7		0	53	176
BLAND	43	5	0	0	7		0	4	66
BLUETULPT	134	13	0	0	6		0	16	177
BROOKSWICK	95	13	12	0	5		0	6	131
BUCHANAN	64	23	0	0	5		0	10.5	1204
BUCKINGHAM	97	13	11	0	9	5	0	11	144
CAMPBELL	93	15	0	0	6	7	0	47	168
CAROLINE	111	12	19	0	9	5	2	7	170
CARROLL	76	12	0	0	3	1	0	4	98
CHARLES CITY	122	3	6	0	8	2	0	7	148
CHARLOTTE	62	12	0	0	5		0	14	95
CHESTERFIELD	232	23	0	10	11	14	77	65	429
CLARK	139	16	11	1	5	6	0	5	185
CRAIG	94	8	0	0	5	6	0	4	118
CULPEPER	149	24	0	0	6	6	0	11	197
CUMBERLAND	85	10	0	0	3		0	11	112
DICKENSON	85	18	0	0	2		0	6.7	174
DINWIDDIE	101	11	8	0	8		5	18	155
ESSEX	125	42	0	0	5		0	10	185
FAIRFAX	382	30	32	11	12	16	67	12.5	675
FAUCQUIER	184	23	11	0	5	4	0	22	250
FLOYD	71	11	15	0	6		0	1.2	121
FLOYD	137	9	0	0	6		2	20	176
FRANKLIN	63	17	0	0	6	2	0	2.5	113
FREDERICK	127	21	13	0	7	14	5	1.5	201
GILES	113	18	0	0	0		0	20	153
GLOUCESTER	125	20	9	4	10	10	8	7	193
GODCHLAND	158	10	7	0	9	9	0	11	205
GRAYSVA	54	7	5	0	3		0	4	81
GREENE	86	8	10	0	6	4	0	7	122
GREENSVILLE	72	13	0	1	6		0	5.4	152
HALIFAX	57	13	18	0	5		0	1.5	110
HANOVER	118	23	0	2	10	4	10	10	177

Source: Division of Legislative Services

APPENDIX IV. (cont.)

ANALYSIS OF PER CAPITA REVENUE FROM LOCAL SOURCES, FISCAL YEAR 1976-1977									
COUNTIES									
COUNTY	GENERAL PROPERTY TAXES	LOCAL SALES TAX	CONSUMER UTILITY TAX	B.P.D.L.	MOTOR VEHICLE LIC. TAX	PERMITS, LICENSES (EX. BPCL)	SERVICE CHARGES (COUNTY)	MISC.	TOTAL
HENRICK	189	43	12	27	12	13	52	35	383
HENRY	69	21	0	0	6	5	1	5	108
HIGHLAND	140	11	0	0	6	5	0	23	186
ISLE OF WIGHT	177	17	12	0	7	5	0	11	229
JAMES CITY	217	34	0	11	5	5	10	14	302
KING & QUEEN	124	4	0	0	9	4	0	4	147
KING GEORGE	125	11	9	4	9	4	9	15	188
KING WILLIAM	136	16	0	0	6	4	0	24	187
LANCASTER	92	29	0	0	6	0	0	10	141
LEE	42	14	0	0	0	0	0	0	67
LECUONA	279	28	14	4	8	5	0	32	374
LEWIS	104	16	0	0	5	10	0	5	144
LINCOLN	68	13	0	0	2	0	0	4	89
MADISON	86	13	11	0	8	4	0	5	128
MATHEWS	98	15	0	3	7	0	5	5	140
MECKLENBURG	57	22	0	0	5	4	0	4	94
MIDDLESEX	102	20	0	0	9	0	0	5	144
MONTGOMERY	96	17	0	0	2	0	0	10	134
NELSON	117	9	14	1	6	0	4	0	166
NEW KENT	160	12	0	0	9	0	0	4	196
NORTHAMPTON	89	19	0	0	3	2	0	12	126
NORTHUPPERLAND	130	13	0	0	8	0	0	12	165
NOTTOWAY	94	18	0	0	0	4	0	0	123
ORANGE	136	19	0	0	6	0	0	10	173
PAGE	72	17	0	0	0	0	2	4	96
PATRICK	78	11	0	0	7	2	0	5	107
PITTSYLVANIA	63	10	0	0	3	0	0	0	87
POWhatan	103	8	7	0	4	10	0	0	141
PRINCE EDWARD	62	25	6	0	6	0	0	5	106
PRINCE GEORGE	82	9	0	3	7	0	3	54	168
PRINCE WILLIAM	307	23	25	0	8	15	53	122	552
PULASKI	82	15	0	0	0	0	0	0	107
RAPPAHANNOCK	100	10	10	0	10	0	0	5	140
RICHMOND	112	29	0	0	6	0	0	14	162
ROANOKE	179	23	0	9	7	0	21	164	413
ROCKBRIDGE	127	17	0	1	6	0	0	24	181
ROCKINGHAM	85	15	11	0	6	4	0	13	136
RUSSELL	103	16	0	0	0	0	0	34	157
SCHULTZ	66	12	17	0	0	0	0	4	102
STEPHAN	87	19	0	0	0	0	0	14	123
SPOTSYLVANIA	51	19	0	0	4	0	0	13	88
SOUTHAMPTON	106	8	0	0	5	0	0	11	133

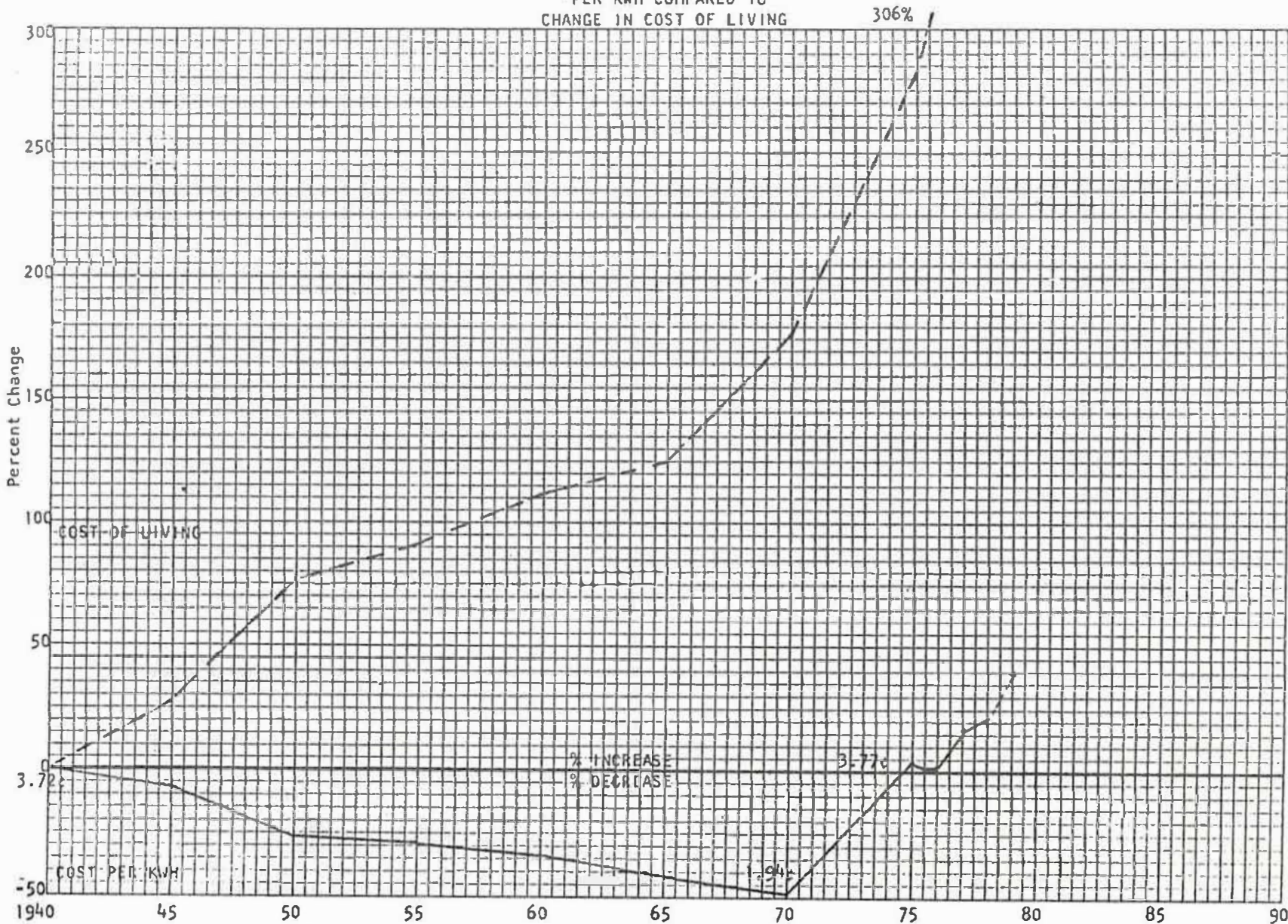
APPENDIX IV. (cont.)

ANALYSIS OF PER CAPITA REVENUE FROM LOCAL SOURCES, FISCAL YEAR 1976-1977									COUNTIES
COUNTY	GENERAL PROPERTY TAXES	LOCAL SALES TAX	CONSUMER UTILITY TAX	B.P.D.L.	MOTION VEHICLE LIC. TAX	PERMITS, LICENSES (EX. BPCL)	SERVICE (FARGES (COUNTY)	MISC.	TOTAL
SPOITSYLVANIA	137	33	0	0	0		53	16	249
STAFFORD	175	13	8	0	8	10	40		261
SURRY	313	7	0	0	5	2	0	18	346
SUSSEX	99	13	0	0	5		0		125
TAZEWELL	63	23	0	0	0		0	35	127
WARREN	100	22	0	0	0	6	1	16	147
WASHINGTON	71	15	0	1	5	4	15	35	145
WESTMORLAND	112	14	0	0	5	4		5	145
WISE	61	22	0	0	0		0		154
WYTFE	57	21	0	0	4		0		89
YORK	176	15	0	8	3	6	16	31	253
TOTAL COUNTIES	187	22	10	8	7		26	51	321

APPENDIX IV. (cont.)

ANALYSIS OF PER CAPITA REVENUE FROM LOCAL SOURCES, FISCAL YEAR 1976-1977									
CITIES									
CITY	GENERAL PROPERTY TAXES	LOCAL SALES TAX	CONSUMER UTILITY TAX	B.P.D.L.	MOTOR VEHICLE LIC. TAX	PERMITS, LICENSES (EX. BPCL)	SERVICE CHARGES (CITY)	MISC.	TOTAL
ALEXANDRIA	387	42	46	26	11	11	6	51	581
BEDFORD	96	42	0	13	4		12	10	178
BRISTOL	134	57	4	21	6		10	40	273
BUENA VISTA	124	21	12	11	8		21	14	215
CHARLOTTESVILLE	206	52	42	25	7	4	28	24	392
CHESAPEAKE	180	17	33	10	6	4	2	35	287
CLIFTON FURGE	163	31	32	19	8		18	15	296
CENETIAL HEIGHTS	163	25	12	8	10	3	6	20	246
COVINGTON	128	44	40	19	6	1	14	15	266
DANVILLE	117	41	0	21	5	0	7	28	219
EMPERIA	104	56	16	22	5	2	5	5	216
FAIRFAX	413	71	27	35	13	6	5	43	612
FALLS CHURCH	396	96	38	40	14	10	20	48	662
FRANKLIN	128	39	19	24	5	4	15	25	258
FREDERICKSBURG	183	65	0	45	6		6	48	356
GALAX	128	69	0	23	4		56	14	299
HAMPTON	181	30	23	18	8	0	6	22	288
HARRISBURG	108	58	2	29	5	10	17	50	280
HOPWELL	199	31	25	13	8	5	5	19	305
LEXINGTON	104	33	28	13	4		4	18	207
LYNCHBURG	175	48	32	29	6	8	13	45	356
MANASSAS	441	61	31	13	9	5	4	54	621
MANASSAS PARK	133	7	17	2	6		2	14	184
MARTINSVILLE	141	48	23	17	8	7	3	31	279
NEWPORT NEWS	225	24	25	19	8	2	12	33	350
NORFOLK	138	33	52	24	6		28	47	333
NORTON	109	55	0	25	5		16	21	238
PETERSBURG	193	39	27	24	7		18	35	345
POLOSKA	136	4	16	4	6		2	12	187
PORTSMOUTH	148	25	39	17	8		31	25	303
RADFORD	133	22	0	6	5		15	21	203
RICHMOND	280	45	69	59	9	3	34	38	537
ROANOKE	206	50	64	45	9		17	34	433
SALEM	210	50	8	23	4		5	14	315
SLUTH BEACH	110	44	20	25	6	6	1	12	224
STALWATER	114	39	35	18	9		17	14	250
SUFFOLK	112	21	19	13	8	4	2	23	202
VIRGINIA BEACH	148	26	24	15	8		7	41	276
WAYNESBORO	197	41	12	27	6		9	37	335
WILLIAMSBURG	160	119	7	41	5		16	41	393
WINCHESTER	256	60	14	34	6		5	22	403
TOTAL CITIES	195	37	36	26	8		16	36	357

AVERAGE RESIDENTIAL COST
PER KWH COMPARED TO
CHANGE IN COST OF LIVING



Source: Virginia Electric & Power Company

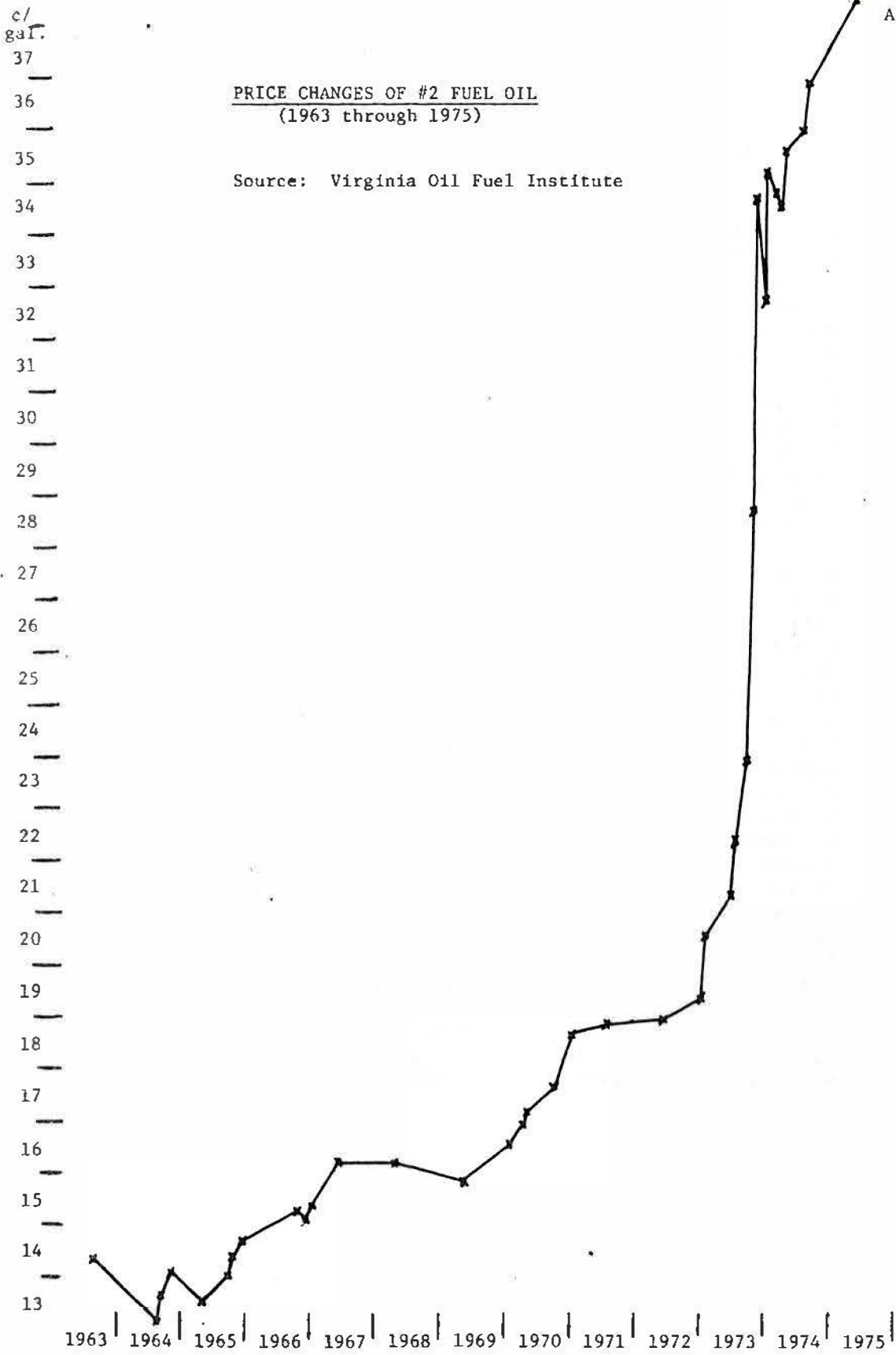
APPENDIX VI

PRICE CHANGES OF ONE
NORFOLK JOBBER (1963 -- 1975)

October 9	1963	14.3/gal.
October 9	1964	13.1/gal.
November 25	1964	13.7/gal.
December 19	1964	14.1/gal.
March 22	1965	13.5/gal.
August 18	1965	14.0/gal.
September 25	1965	14.3/gal.
December 18	1965	14.6/gal.
November 7	1966	15.2/gal.
December 7	1966	15.1/gal.
January 24	1967	15.3/gal.
June 30	1967	16.2/gal.
April 18	1968	16.2/gal.
	1969	15.8/gal.
March 7	1970	16.5/gal.
June 4	1970	16.9/gal.
July 1	1979	17.1/gal.
November 13	1970	17.6/gal.
June 9	1971	18.6/gal.
October 29	1972	18.8/gal.
January 16	1973	19.3/gal.
January 22	1973	20.5/gal.
September 1	1973	21.3/gal.
October 1	1973	22.4/gal.
November 1	1973	23.8/gal.
December 1	1973	28.7/gal.
January 1	1974	34.7/gal.
January 9	1974	32.7/gal.
February 13	1974	35.2/gal.
March 6	1974	34.8/gal.
April 19	1974	34.5/gal.
June 16	1974	35.5/gal.
October 21	1974	35.9/gal.
November 1	1974	36.9/gal.
July 21	1975	37.9/gal.
September 18	1975	38.9/gal.

PRICE CHANGES OF #2 FUEL OIL
(1963 through 1975)

Source: Virginia Oil Fuel Institute



PRICE CHANGES OF ONE
RICHMOND JOBBER (1975 - 1979)

January 1	1975	35.9/gal.
January 17	1975	34.1/gal.
February 28	1975	36.6/gal.
March 28	1975	38.1/gal.
June 1	1975	36.1/gal.
July 1	1975	37.1/gal.
August 9	1975	39.1/gal.
February 7	1976	40.1/gal.
March 6	1976	39.1/gal.
April 20	1976	40.1/gal.
May 21	1976	38.95/gal.
September 15	1976	40.5/gal.
November 17	1976	42.5/gal.
December 17	1976	43.4/gal.
January 14	1977	44.4/gal.
February 1	1977	45.0/gal.
February 9	1977	45.5/gal.
February 16	1977	45.9/gal.
March 7	1977	46.4/gal.
March 24	1977	46.4/gal.
July 1	1977	46.7/gal.
October 3	1977	46.9/gal.
November 2	1977	47.25/gal.
December 21	1977	47.8/gal.
January 4	1978	48.9/gal.
February 24	1978	48.75/gal.
October 6	1978	48.75/gal.
October 12	1978	49.65/gal.
October 20	1978	50.7/gal.
November 6	1978	51.0/gal.
December 1	1978	52.0/gal.
January 8	1979	53.0/gal.
February 1	1979	53.85/gal.
February 12	1979	54.65/gal.
February 22	1979	56.0/gal.
March 1	1979	57.4/gal.
April 2	1979	59.65/gal.
April 18	1979	61.75/gal.
May 1	1979	63.15/gal.
May 11	1979	64.75/gal.

APPENDIX VII

WOOD: PRICE SURVEY
(Per Cord, Delivered)

<u>Region</u>	Dealer	Price <u>July 1,</u> 1978	Price <u>Oct. 1,</u> 1979	Diff.	% <u>Change</u>
Richmond	1	\$70	\$80	\$10	+ 14 %
	2	75	90	15	+ 20
Northern Va.	1	75	90	15	+ 20
	2	70	90	20	+ 29
Roanoke	1	60	70	10	+ 17
	2	60	80	20	+ 33
Tidewater	1	75	90	15	+ 20
	2	80	80	0	0
AVERAGE		70.63	83.75	13.13	+ 19.13

SOURCE: Division of Legislative Services

APPENDIX VII (con't)

COAL: PRICE SURVEY
 By Ton - delivered, excluding tax
 By Bag - Pickup only, excluding tax

<u>Region</u>	<u>Dealer</u>	<u>Amount</u>	<u>July 1, 1978</u>	<u>Oct. 1, 1979</u>	<u>Diff.</u>	<u>Change</u>
Richmond	1	ton	\$99.50	\$105.00	\$ 5.50	+ 6
		12 lb. bag	.70	.80	.10	+ 14
	2	ton	89.50	100.00	10.50	+ 12
		12 lb. bag	.70	.80	.10	+ 14
Northern Va.	1	ton		117.00		
		50 lb. bag	Not available	6.00		
	2	50 lb. bag	Not available	5.95		
Roanoke	1	ton	80.00	82.50	2.50	+ 3.1
		40-45 lb. bag	2.50	2.50	0	0
	2	ton	83.25	86.25	3.00	+ 3.6
		45 lb. bag	2.40	2.40	0	0
Tidewater	1	ton	105.00	117.00	12.00	+ 11.4
		11 lb. bag	.90	13 lb. bag 1.15	.25	+ 13.0
	2	ton	112.32	122.72	10.40	+ 9.3
		80 lb. bag	6.00	7.00	1.00	+ 16.8
AVERAGE PRICE/TON				104.35		

SOURCE: Division of Legislative Services

APPENDIX VII (con't)

LP GAS: PRICE SURVEY
Home Heating Only; Delivered; Excluding Tax

<u>Region</u>	<u>Dealer</u>	<u>Usage</u>	<u>Price 9/78</u>	<u>Price 10/79</u>	<u>Difference</u>	<u>Increase</u>
Richmond	1	Small user (less than 500 gal./year)	45.80¢/gal	59.30¢/gal	13.50¢	29.00
		Large user (more than 500 gal./year)	43.30¢/gal	56.80¢/gal	13.50¢	31.00
	2	Bulk (sold in amounts of 120 gals. or more)	44.20¢/gal	52.70¢/gal	8.50	19.00
Northern Va.	1	Net user—first 23-1/2 gal/mo (includes cooking and water heating)	65.50¢/gal	74.50¢/gal	9.00	13.70
		Gross user—amount above first 23-1/2 gal/mo (heating only)	49.10¢/gal	58.10¢/gal	9.00	18.30
	2	Small user—trailer, mobile home, etc.	49.50¢/gal	62.50¢/gal	13.00	26.00
		Large user—house	46.00¢/gal	60.30¢/gal	14.30	31.00
Roanoke	1	All users	54.70¢/gal	60.20¢/gal	5.50	9.95
	2	0-1000 gal/year	43.50¢/gal	52.50¢/gal	9.00	21.00
		1001-2000 gal/year	42.50¢/gal	51.50¢/gal	9.00	21.00
		2001-3000 gal/year	41.50¢/gal	50.50¢/gal	9.00	22.00
		3000 + gal/year	40.50¢/gal	49.50¢/gal	9.00	22.00
Average	42.00¢/gal	51.00¢/gal	9.00	21.00		
Tidewater	1	All users	54.00¢/gal	65.00¢/gal	11.00	20.00
	2	All users	50.00¢/gal	62.00¢/gal	12.00	24.00

REVENUE IMPACT ESTIMATES FOR SALES TAX EXEMPTION FOR FUEL OIL
USED FOR RESIDENTIAL PURPOSES: FY 1981 - 1986

Fiscal Year	State Loss		Option Loss		Total Loss	
	Low ^{1/}	High ^{2/}	Low ^{1/}	High ^{2/}	Low ^{1/}	High ^{2/}
	----- (\$'s Millions) -----					
1981	\$ 4.7	\$ 7.6	\$ 1.6	\$ 2.5	\$ 6.3	\$10.1
1982	5.2	8.5	1.7	2.8	6.9	11.3
1983	6.0	9.8	2.0	3.2	8.0	13.0
1984	6.7	10.9	2.2	3.6	8.9	14.5
1985	7.4	12.1	2.5	4.0	9.9	16.1
1986	<u>8.1</u>	13.2	2.7	4.4	10.8	17.6
Total for 6-year Period	\$38.1	\$62.1	\$12.7	\$20.5	\$50.8	\$82.6

^{1/} Virginia Energy Resource Advisory Commission, estimated that approximately 60 percent of sales of fuel oil dealers are made to residential sector.

^{2/} Information supplied by Mr. Frank Bedell as obtained from the editor of the publication, Fuel Oil/Oil Heat. Based on survey of Virginia fuel oil dealers, editor of publication estimated that 98 percent of their sales are made to residential consumers.

Source: Virginia Department of Taxation

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Ms. Jill M. Pope
 Legislative Research Associate
 Commonwealth of Virginia
 Post Office Box 3-AG
 Richmond, VA 23208

Person to Contact:
 Robert O'Keefe
 Telephone Number:
 (202)376-0143
 Refer Reply to:
 PR:S:S
 Date:

NOV 26 1979

Dear Ms. Pope:

Your letter of November 19, 1979, asks what effect the exemption of fuel oil used for residential heating purposes would have on the IRS optional State sales tax table for Virginia. As the amounts in the sales tax tables are revised only for changes in the sales tax rates or significant changes in the coverage or scope of these taxes, the question becomes one of how significant the purchase of fuel oil is for the average consumer. Although the price of fuel oil has increased greatly in recent years, the IRS sales tax tables are based on data from a Bureau of Labor Statistics survey of consumer income and expenditures for 1972-73. At that time, fuel oil purchases for residential use represented one to two percent of the cost of items taxable in Virginia and, therefore, amount to one to two percent of the present deductions allowed in Virginia. The IRS sales tax table amounts for Virginia therefore would not be adjusted if fuel oil were exempted. However, at such a time as other changes in the law become significant, an adjustment would also be made for the exemption of fuel oil.

This letter will confirm the information given in reply to your earlier phone call to Mr. O'Keefe. I trust that it will also serve the needs of the Joint Subcommittee to Study Taxes Paid by Energy Consumers.

Very truly yours,



Vito Natrella
 Director, Statistics Division

APPENDIX X

2 A BILL to amend and reenact § 58-441.6 of the Code of
3 Virginia and to amend the Code of Virginia by adding a
4 section numbered 58-441.49:3, the amended and added
5 sections providing exemptions to the retail sales and
6 use tax.

7

8 Be it enacted by the General Assembly of Virginia:

9 1. That § 58-441.6 of the Code of Virginia is amended and
10 reenacted and that the Code of Virginia is amended by adding
11 a section numbered 58-441.49:3 as follows:

12 § 58-441.5. Exclusions and exemptions.--The terms "sale
13 at retail," "lease or rental," "distribution," "use,"
14 "storage" and "consumption" shall not include industrial
15 materials for future processing, manufacturing, refining, or
16 conversion into articles of tangible personal property for
17 resale where such industrial materials either enter into the
18 production of or become a component part of the finished
19 product; nor shall such terms include industrial materials
20 that are coated upon or impregnated into the product at any
21 stage of its processing, manufacture, refining, or
22 conversion for resale; nor shall such terms include
23 machinery or tools or repair parts therefor or replacements
24 thereof, fuel, power, energy, or supplies, used directly in
25 processing, manufacturing, refining, mining or conversion of
26 products for sale or resale; nor shall such terms include
27 materials, containers, labels, sacks, cans, boxes, drums or

1 bags for future use for packaging tangible personal property
2 for shipment or sale.

3 In addition to the exclusions or exemptions set out in
4 the next preceding paragraph such terms shall not include
5 the following:

6 (a) Professional, insurance, or personal service
7 transactions which involve sales as inconsequential elements
8 for which no separate charges are made, nor services
9 rendered by repairmen for which a separate charge is made.

10 (b) Tangible personal property delivered pursuant to
11 bona fide written contracts entered into before the date of
12 the enactment of this chapter, provided delivery is made
13 within ninety days after June twenty-seven, nineteen hundred
14 sixty-six; and building supplies, fixtures or equipment that
15 enter into or become a part of a building or other kind of
16 structure in this State, where plans, specifications, and
17 the construction contract for a specific project has been
18 entered into prior to the date of the enactment of this
19 chapter, provided delivery is made within the time specified
20 in such contract for the completion of such specific
21 project.

22 (c) Commercial feeds, seed, plants, fertilizers, lining
23 materials, breeding and other livestock, semen, breeding
24 fees, baby chicks, turkey poultts, agricultural chemicals,
25 fuel for drying or curing crops, baler twine, containers for
26 fruits and vegetables, farm machinery, all tangible personal
27 property, except structural construction to be affixed to
28 real property for use in agricultural production for market;

1 and agricultural supplies provided the same are sold to and
2 purchased by farmers for use in agricultural production,
3 including fish and worm farming for market.

4 (d) Each and every agricultural commodity or kind of
5 seafood sold or distributed by any person to any other
6 person, who purchases not for direct consumption but for the
7 purpose of acquiring raw products for use or consumption in
8 the process of preparing, finishing, or manufacturing such
9 agricultural or seafood commodity for the ultimate retail
10 consumer trade, except when such agricultural or seafood
11 commodity is actually sold or distributed as a marketable or
12 finished product to the ultimate consumer. The term
13 "agricultural commodity," for the purposes of this
14 subparagraph, shall mean horticultural, poultry, and farm
15 products, and livestock and livestock products.

16 (e) Motor vehicle fuels which are subject to the tax
17 imposed by chapters 15 (§ 58-686 et seq.) and 14 (§ 58-731
18 et seq.) of Title 58 of the Code of Virginia, as amended
19 except to the extent that they are taxable under §
20 58-41.5-1; provided, however, persons who are refunded the
21 motor fuel tax or special fuel tax shall be subject to the
22 tax imposed by this chapter, unless such taxes would be
23 specifically exempted pursuant to any provision of this
24 section.

25 (f) Motor vehicles, trailers and semitrailers, mobile
26 homes and travel trailers.

27 (g) Gas, electricity, or water when delivered to
28 consumers through mains, lines, or pipes.

1 (all artificial or propane gas, wood, coal or home
2 heating oil used for domestic consumption. "Domestic
3 consumption" means that portion of artificial or propane
4 gas, wood, coal or home heating oil which an individual
5 purchaser uses for nonbusiness, noncommercial or
6 nonindustrial purposes. The Commissioner shall establish by
7 rule and regulation a system for use by dealers in
8 classifying individual purchases for domestic or nondomestic
9 use based on the principal useage of such gas, wood, coal or
10 oil. Any person making a nondomestic purchase and paying
11 the tax pursuant to this chapter who uses any portion of
12 such purchase for domestic use may, between the first day of
13 the first month and the fifteenth day of the fourth month
14 following the year of purchase, apply, on forms furnished by
15 the Commissioner, for a refund for the tax paid on the
16 domestic use portion.

17 (h) Tangible personal property sold or leased to a
18 public service corporation subject to a State franchise or
19 license tax upon gross receipts for use or consumption by
20 such corporation directly in the rendition of its public
21 service, and tangible personal property sold or leased to a
22 public service corporation engaged in business as a common
23 carrier of property or passengers by motor vehicle or
24 railway, for use or consumption by such common carrier
25 directly in the rendition of its public service.

26 (i) Ships or vessels used or to be used exclusively or
27 principally in interstate or foreign commerce, or repairs
28 and alterations thereof; or fuel and supplies for use or

1 consumption aboard ships or vessels plying the high seas,
2 either in intercoastal trade between ports in this State and
3 ports in other states of the United States or its
4 territories or possessions, or in foreign commerce between
5 ports in this State and ports in foreign countries, when
6 delivered directly to such ships or vessels; nor shall the
7 tax imposed by this chapter apply to tangible personal
8 property used directly in the building, conversion or repair
9 of the ships or vessels covered by this subparagraph (i).

10 (j) Broadcasting equipment and parts and accessories
11 thereto and towers used or to be used by commercial radio
12 and television companies or concerns which are under the
13 regulation and supervision of the Federal Communications
14 Commission.

15 (k) Any publication issued daily, or regularly at
16 average intervals not exceeding three months, except that
17 newspaper sales of the same are taxable.

18 (l) School lunches sold and served to pupils and
19 employees of schools and subsidized by government, and
20 school textbooks sold by a local school board or authorized
21 agency thereof, and school textbooks sold by a college or
22 other institution of learning, not conducted for profit, for
23 use of students attending such institution of learning.

(m) An "occasional sale," which means a sale of
25 tangible personal property not held or used by a seller in
26 the course of an activity for which he is required to hold a
27 certificate of registration, including the sale or exchange
28 of all or substantially all the assets of any business and

1 the reorganization or liquidation of any business, provided
2 such sale or exchange is not one of a series of sales and
3 exchanges sufficient in number, scope, and character to
4 constitute an activity requiring the holding of a
5 certificate of registration.

6 (n) Tangible personal property for future use by a
7 person for taxable lease or rental as an established
8 business or part of an established business, or incidental
9 or germane to such business, including a simultaneous
10 purchase and taxable leaseback.

11 (o) Alcoholic beverages sold by the Virginia Alcoholic
12 Beverage Control Commission through its government stores.

13 (p) Tangible personal property for use or consumption
14 by this State, any political subdivision of this State, or
15 the United States; but this exclusion shall not apply to
16 sales and leases to privately owned financial and other
17 privately owned corporations chartered by the United States.

18 (q) Tangible personal property purchased for use or
19 consumption directly and exclusively in research and
20 development in the experimental or laboratory sense.

21 (r) Delivery of tangible personal property outside this
22 State for use or consumption outside this State.

23 (s) Medicines, drugs, hypodermic syringes, artificial
24 eyes, contact lenses, eyeglasses and hearing aids dispensed
25 by or sold on prescriptions or work orders of licensed
26 physicians, dentists, optometrists, ophthalmologists,
27 opticians, audiologists, hearing aid dealers and fitters,
28 and controlled drugs purchased by a licensed physician for

1 use in his profession practice.

2 (sl) wheelchairs and parts therefor, braces, crutches,
3 prosthetic devices, orthopedic appliances, catheters and
4 urinary accessories when purchased by an individual for use
5 by such individual.

6 (t) Tangible personal property for use or consumption
7 by a college or other institution of learning, a
8 noncommercial educational telecommunication entity, a
9 hospital or a licensed nursing home, provided such college,
10 institution of learning, telecommunication entity,
11 hospital, or licensed nursing home is not conducted for
12 profit. For purposes of this subsection, a home for adults
13 not operated for profit which has a facility operated on the
14 same premises licensed by the Department of Health as a
15 nursing home facility or which adjoins a licensed nursing
16 home owned by a corporation separate from the home for
17 adults but its board of directors identical to same, if
18 such facilities are connected by a covered walkway, shall be
19 considered a licensed nursing home.

20 (u) Tangible personal property sold or leased to an
21 airline operating in interstate or foreign commerce under a
22 certificate of convenience and necessity or foreign air
23 carrier permit, issued by the Federal Civil Aeronautics
24 Board or successor agency for use or consumption by such
25 airline directly in the rendition of its common carrier
26 service.

27 (v) Tangible personal property purchased for use or
28 consumption by a volunteer fire department or volunteer

1 rescue squad not conducted for profit, and construction
2 materials to be incorporated into realty when sold to and
3 used by such organization, rather than a contractor, in
4 construction, maintenance, or repair of any property of such
5 organization.

6 (w) Machinery or tools or repair parts therefor or
7 replacement thereof, fuel or supplies, provided the same are
8 sold to and purchased by watermen for use by them in
9 extracting fish, bivalves or crustaceans from waters for
10 commercial purposes.

11 (x) Aircraft subject to tax under chapter 12.2 (§
12 58-585.27 et seq.) of Title 58.

13 (y) Catalogs and other printed materials used in the
14 advertising of tangible personal property for sale, the
15 envelopes, containers and labels used for packaging and
16 mailing same, and paper furnished to a printer for
17 fabrication into catalogs and other printed materials used
18 in advertising tangible personal property for sale, when
19 stored for twelve months or less in this State and
20 distributed for use without this State.

21 (z) Motor fuels and special fuels for use in a boat or
22 boats or a ship or ships, upon which a motor fuel tax is
23 refunded pursuant to § 58-730.3, and upon which a special
24 fuel tax is refunded pursuant to § 58-753.1.

25 (aa) Meals furnished by restaurants or food service
26 operators to employees as a part of wages.

27 (bb) Special equipment installed on a motor vehicle
28 when purchased by a handicapped person to enable such person

1 to operate such motor vehicle.

2 (cc) Sales of a government agency of the official flags
3 of the United States, the Commonwealth of Virginia or of any
4 county, city or town.

5 (dd) Materials furnished by the State Board of
6 Elections pursuant to paragraphs (a), (9) or (10) of §
7 24.1-23.

8 (ee) Books and other reading materials for use by
9 nonprofit organizations organized solely to distribute such
10 books and reading materials to school-age children.

11 (ff) Machinery or tools or repair parts therefor or
12 replacements thereof, fuel, power, energy or supplies, and
13 cereal grains and other feed ingredients, including, but not
14 limited to, drugs, vitamins, minerals, nonprotein nitrogen,
15 and other supplements or additives, used directly in making
16 feed for sale or resale. Making of feed shall include the
17 mixing of liquid ingredients.

18 (gg) Tangible personal property, except property used
19 in any form of recording and reproducing services, purchased
20 by churches organized not for profit and (i) which are
21 exempt from taxation under Section 501 (C) (3) of the
22 Internal Revenue Code or (ii) whose real property is exempt
23 from local taxation pursuant to the provisions of § 58-12,
24 for use in religious worship services by a congregation or
25 church membership while meeting together in a single
26 location and religious educational materials purchased by
27 churches for use in their regular school of religious
28 education.

1 § 58-441.42:3. Local exemption of certain energy
2 sources.--Notwithstanding the provisions of § 58-441.6 (all,
3 the tax imposed by a county, city or town pursuant in §§
4 58-441.42 and 58-441.43:1 shall apply to artificial or
5 propane gas, wood, coal or home heating oil used for
6 domestic consumption as defined in § 58-441.5 (all, unless
7 exempted by a duly adopted ordinance of the local governing
8 body of a county, city or town.

H

