

**ARLINGTON COUNTY CODE**

**Chapter 54**

**FUEL TAX\***

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\* **Editors Note:** At the time of the 1978 codification, Chapter 54 was not effective because all Northern Virginia jurisdictions had not adopted similar ordinances.

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**§ 54-1. Levy; Tax Rate; Local Fuel Tax.**

**§ 54-2. Administration, Collection and Distribution of Local Fuel Tax.**

**§ 54-1. Levy; Tax Rate; Local Fuel Tax.**

Pursuant to Title 58, Chapter 8.1, § 58-441.5:1, Virginia Code Annotated, a local fuel tax at the rate of four percentum (4%), to provide revenue for roads and other transportation purposes, is hereby levied on the retail sales price of fuels which are subject to tax under Chapters 13 and 14 of Title 58. It shall be subject to all provisions of Chapter 8.1, Title 58, Virginia Code Annotated, and all the amendments thereto.  
(7-1-76)

**§ 54-2. Administration, Collection and Distribution of Local Fuel Tax.**

Pursuant to Title 58, Chapter 8.1, § 58-441.52, Virginia Code Annotated, the local fuel tax levied pursuant to Title 58, Chapter 8.1, § 58-441.5:1 shall be administered, collected and distributed by the State Tax Commissioner in the manner prescribed by § 58-441.52. Upon receipt of the tax monies, the Northern Virginia Transportation Commission (hereinafter "NVTC") shall apply them first toward the METRO bus operating deficit obligation of Arlington County, which the County has agreed to pay pursuant to Title 15.1, Chapter 52, § 1359, Virginia Code Annotated. If after discharge of said METRO bus operating deficit, there are tax monies in excess or that deficit remaining from the total amount of the credit account established for Arlington County by the State Comptroller, then such excess shall be paid to Arlington County by NVTC for use, first in honoring any obligation for METRORAIL capital costs including debt service, and second for any road, street, or bridge facility within Arlington County which is funded in whole or in part by Arlington County.  
(7-1-76)