

THE STATE HIGHWAY CONSTRUCTION AND MAINTENANCE FUND:
A SURVEY OF REVENUE SOURCES

by

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TABLE OF CONTENTS

	<u>Page</u>
PREFACE	ix
INTRODUCTION	1
REVENUE SOURCES OF THE STATE HIGHWAY CONSTRUCTION AND MAINTENANCE FUND: 1972-73	3
DIVISION OF MOTOR VEHICLE COLLECTIONS	5
Motor Fuel Tax	7
Description	7
Collection Mechanism	7
History	8
Motor Vehicle Sales & Use Tax	10
Description	10
Collection Mechanism	10
History	10
Motor Vehicle Title Registration Fees	10
Description	10
Collection Mechanism	11
History	11
Motor Vehicle Licenses (Tags)	12
Description	12
Collection Mechanism	13
History	13
Chauffeur's and Operator's Permits	16
Description	16
Collection Mechanism	17
History	17
Dealer & Salesman Licenses	18
Description	18
Collection Mechanism	19
History	19
Mileage Permits	20
Description	20
Collection Mechanism	20
History	20

	<u>Page</u>
Fees for Certifying, Copying and Recording Public Records	21
Description	21
Collection Mechanism	21
History.....	21
Fees for Service of Process Upon Nonresidents.....	21
Description	21
Collection Mechanism	22
History.....	22
STATE CORPORATION COMMISSION COLLECTIONS	23
Motor Vehicle Carrier Permits.....	24
Description	24
Collection Mechanism.....	25
Motor Carrier Road Tax Based on Fuel Used Within the State	25
Description	25
Collection Mechanism.....	25
Road Tax on Motor Vehicle Carriers Based on Gross Receipts	26
Description	26
Collection Mechanism	26
The History of the SCC Revenue Collections	26
COURT OF COMMONWEALTH'S ATTORNEY COLLECTIONS	29
Liquidated Damages for Violation of Weight Limits.....	29
Description	29
Collection Mechanism	30
History.....	30
Receipts for Reportable Violations	30
Description	30
Collection Mechanism	30
History.....	30
Weighing Fees	31
Description	31
Collection Mechanism	31
History.....	31
DEPARTMENT OF STATE POLICE COLLECTIONS	32
Fees for Issuing Certificates of Approval for Lighting, Warning Signal and Brake Testing Devices	32
Description.....	32
Collection Mechanism.....	32
History.....	32

	<u>Page</u>
DEPARTMENT OF HIGHWAYS COLLECTIONS	33
Receipts from Cities, Counties, and Towns for Road Work.....	35
Description	35
Collection Mechanism.....	35
History.....	35
Hauling Permits	35
Description	35
Collection Mechanism.....	35
History.....	35
Highway Permits	36
Description	36
Collection Mechanism	36
Toll Revenue Bond Funds	36
Description	36
Collection Mechanism	37
History.....	37
Miscellaneous Revenues	38
REFERENCES	39
APPENDIX	A-1

LIST OF TABLES

	<u>Page</u>
Table 1 Summary of Local Revenue Sources Fiscal Year 1972-1973	4
Table 2 Local Highway Revenues Collected by the Division of Motor Vehicles Fiscal Year 1972-73	6
Table 3 Summary of Driver's License Fees.....	16
Table 4 Local Highway Revenues Collected by the State Corporation Commission Fiscal Year 1972-73	23
Table 5 Local Highway Revenues Collected by the Court or Common- wealth's Attorney Fiscal Year 1972-73	29
Table 6 Local Highway Revenues Collected by the Virginia Depart- ment of Highways Fiscal Year 1972-1973	34

PREFACE

This report was written at the request of the Economics Advisory Committee, under the chairmanship of Mr. Leo E. Busser III, Management Services Officer. Its purpose is to provide a current publication on the revenue sources for the Highway Construction and Maintenance Fund. Since this report is intended to be used as a reference, no recommendations are given.

The researchers extend sincere appreciation to the employees of the various agencies who contributed information. Those persons to whom we own special thanks are acknowledged below.

From the Division of Motor Vehicles: George L. White, Jr., Public Education Director; J. W. Fielder, Fuels Tax Department Manager; C. G. Gilliam, Assistant Manager, Information Requests Department; Teresa Oliver, Dealer and Salesman License Department; Shirley Abrams, Mileage Permit Department; and J. L. Stein, Management Engineering Department.

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INTRODUCTION

The history of road financing and the growth of user revenue arrangements are interesting topics for research. In 1901, the state of New York made the first attempt to impose differential taxes on the direct beneficiaries (users) of roads by imposing motor vehicle registration fees. By 1929, all states levied excise taxes on gasoline, and some states charged registration fees. These user charges were justified on the benefit principle, which holds that it is appropriate that taxes which are required to finance certain services provided by the government be imposed on the consumers of these services. ⁽¹⁾

At first, the revenues generated by these taxes were deposited in the states' general funds. Under this arrangement, highway user taxes increasingly came to be used for non-highway purposes. This situation made it necessary for state governments to designate that the revenues from highway user charges be allocated to special funds to ensure they be expended solely for road construction and maintenance.

Virginia, like other states, uses both general and special funds. Those funds not earmarked for particular purposes are put into the general fund. Such funds are derived primarily from taxes levied on individuals, such as income and inheritance taxes. The remaining revenues are funneled to special funds to be used for specific purposes, such as highways and agricultural assistance. Use taxes (such as gasoline taxes) and federal grants are examples of revenues which are channeled into special funds. More than 50% of the special funds are allocated to roads through the State Highway Construction and Maintenance Fund (hereinafter referred to as "the Fund" or "the Highway Fund"). ⁽²⁾ For the fiscal year ending June 30, 1973, the Fund received revenue from 21 state sources and 11 federal-aid sources. The state sources constituted 66% of the total receipts of the Fund, while federal-aid sources represented the remaining 33%. ⁽³⁾ The purpose of this report is to outline the revenue production aspect of the complex scheme of highway financing in Virginia.

There are two basic parts to the report. First, the state sources of revenue for the Highway Fund for the fiscal year 1972-73 are identified to depict the current method of highway funding. (A study of revenues generated on the federal level is not included,

since any change in the makeup or structure of the Fund would most probably be effected with the state resources.) The revenues from each of these sources were computed from the reports of the various state agencies involved in their collection. These revenues are compared with the sums which, according to the State Comptroller's report, are actually remitted to the Highway Fund. This first part is presented under the heading "Revenue Sources of the State Highway Construction and Maintenance Fund: 1972-73."

The second part of the paper (pages 3-38) describes in detail each revenue source listed in the Comptroller's report for the fiscal year ending June 30, 1973, along with the various steps involved in its collection. In addition, wherever possible, an attempt is made to present a historical perspective of the development of these sources of highway revenues from the birth of the Highway Commission to the present.

REVENUE SOURCES OF THE STATE HIGHWAY CONSTRUCTION
AND MAINTENANCE FUND: 1972-73

In fiscal year 1972-73, there were 32 sources of revenue for the Highway Fund: 21 state sources. Thus the "earmarking" practice has grown rapidly since 1910, when the first antidiversion law with respect to highway financing was passed. That law provided that the revenue derived from license tag fees should be used exclusively for highway purposes. (4)

Table 1 lists all of the nonfederal revenue sources of the Highway Fund, exclusive of refunds. The contribution of each of the 21 sources for the fiscal year ending June 30, 1973, is shown both in dollars and as a percentage of the total revenue received by the Fund, exclusive of federal contributions.

As originally conceived, this report was to have included a table which showed, for each revenue source, the percentage of the amount of each source received by the collecting agency which actually found its way to the Highway Fund. This percentage was arrived at by dividing the amount shown by the agency's report (or agency personnel) to have been collected by the amount shown in the 1972-73 Comptroller's report to have been contributed to the Fund. Since, however, this comparison of the collection agencies' reports with the Comptroller's report of credits to the Highway Fund revealed that 100% of the receipts from each source was channeled into the Highway Fund, such a table was deemed unnecessary. For four items the Comptroller's report and the collecting agency's report were not in exact agreement. These relatively minor discrepancies are due to time lags, statistical variances, or differing accounting procedures.

It may be well to note at this point that several of these collection agencies are supported at least partially by appropriations from the Highway Fund.

The remainder of the report is organized according to collection agency; pages 3 - 38 are each devoted to an agency which collects revenues for the Highway Fund. Each section includes a description of the agency, followed by a detailed discussion of each source of revenue collected by it, including:

- (1) a description of the revenue source,
- (2) a description of the collection mechanism, and
- (3) a history of the source.

Table 1 is divided into four sub-tables in the text of the report, according to collection agency. These four smaller tables are reproduced in appropriate places throughout the report for easy reference.

Table 1

Summary of State Revenue Sources
- Fiscal Year 1972-1973

Source	Amount Collected	% of Total
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Division of Motor Vehicles (Table 2)

Motor Fuel Tax	\$222,562,428	59.0
Motor Vehicle Sales and Use Tax	45,570,690	12.1
Motor Vehicle Title Registration	6,676,606	1.8
Motor Vehicle Licenses (Tags)	63,105,066	16.7
Chauffeur and Operator Permits	5,587,545	1.5
Dealer and Salesman Licenses	96,614	.03
Mileage Permits	253,288	.07
Recording, Copying, Certifying Records	1,056,020	.3
Fees for Service of Process to Nonresidents	6,898	.001
Total	\$344,915,155	91.5

State Corporation Commission (Table 4)

Gross Earnings Road Tax	\$ 619,322	.16
Motor Vehicle Carrier Permits	1,144,496	.30
Motor Fuel Road Tax ^(a)	—	—
Total	\$ 1,763,818	.47

Court or Commonwealth's Attorney (Table 5)

Liquidated Damages for Violation of Weight Limits	\$ 1,703,535	.45
Receipts for Reportable Violations	2,190,677	.58
DMV Weighing Fees	39,909	.01
Total	\$ 3,934,121	1.04

State Police (page 32)

Fees for Approval Certificates	\$ 21,354	.005
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Virginia Department of Highways (Table 6)

Receipts for Road Work	\$ 8,028,488	2.1
Hauling Permits	283,351	.07
Highway Permits	183,225	.05
Miscellaneous Revenues	424,687	.11
Revenue Bond Funds	17,607,345	4.7
Total	\$ 26,527,345	7.03
Total State Highway Revenue	\$377,161,793	100.0 ^(b)

(a) Included in figure for Motor Fuel Tax.

(b) Details may not add to totals due to rounding.

SOURCES: Virginia Department of Accounts Report of the Comptroller for Fiscal Year
Ending June 30, 1973, (Richmond: Division of Purchase and Printing, 1973).

Fiscal reports of various collection agencies.

DIVISION OF MOTOR VEHICLES (DMV) COLLECTIONS

The DMV is responsible for the collection of 90.4% of the amount collected from state revenue sources which are dedicated to highway maintenance and construction purposes. The DMV revenues (after refunds have been paid) discussed in this section are nearly all channeled to the Highway Fund through the State Treasurer. Money from the Highway Fund is returned to the DMV for administration and operation. The DMV views its role as "an administrative one designed to promote safety on the highways of the Commonwealth . . . by the identification, licensing and control of drivers; the titling and registration of motor vehicles; the licensing of motor vehicle dealers and salesmen; and the collection of funds to support highway construction and maintenance."(5)

Although the DMV was not established until January 28, 1924, the General Assembly apparently had earlier seen the need for some type of administrative agency to regulate motor vehicles. In 1906, the same year in which license tags for motor vehicles were introduced, Chapter 299 (the Byrd Bill) appropriated \$6,500 to run the "motor department," as it was denominated. Then in 1924, Edwin A. Gibson of Culpeper County introduced "a bill to create the office of motor vehicle commissioner . . . and to invest . . . his assistants with the powers of a sheriff. . .". On March 4, 1924, the Act became Chapter 99. James M. Hayes, Jr. was elected first commissioner by both houses of the legislature at a salary of \$5,000 per year.

Chapter 149 of the Acts of 1926 provided for the continuation of the Office of DMV Commissioner. By that year, the DMV had established branch offices and had adopted a modern system of filing registrations and recording transfers of ownership. In 1927, Chapter 33 established the DMV as a major Division within the Department of Finance. Except for the separation of the State Police in 1942, the DMV has remained essentially the same since 1927.

The revenues collected by the DMV for the Fund for fiscal year 1972-73 are listed in Table 2. The sources of these revenues are described in the following sections.

Table 2

State Highway Revenues Collected by the Division of Motor Vehicles
Fiscal Year 1972-1973

Source	Amount Collected	% of Total
Motor Fuel Tax	\$222,562,428	59.0
Motor Vehicle Sales and Use Tax	45,570,690	12.1
Motor Vehicle Title Registration	6,676,606	1.8
Motor Vehicle Licenses (Tags)	63,105,066	16.7
Chauffeur and Operator Permits	5,587,545	1.5
Dealer and Salesman Licenses	96,614	.03
Mileage Permits	253,288	.07
Recording, Copying, Certifying Records	1,056,020	.3
Fees for Service of Process to Nonresidents	6,898	.001
Total DMV Revenues	\$344,915,155	91.5 ^(a)
Total State Highway Revenues	\$377,161,793	100.0

(a) Details may not add to totals due to rounding.

SOURCES: Report of The Comptroller..., 1973.

Virginia Division of Motor Vehicles, Annual Report, 1972-1973.
(Richmond: Division of Purchase and Printing, October 1973).

Motor Fuel Tax

Description

The motor fuel tax is the primary source of highway revenue. Taxes levied on motor fuels account for 54.2% of the state revenues. The term "motor fuel tax" includes receipts from taxes on fuel commonly known as gasoline, on special fuels such as diesel fuel, and on motor fuel consumed in Virginia by motor carriers (commonly known as the road tax). Presently a tax of \$0.09 per gallon is paid when the fuel is imported into Virginia, and it is passed on to the consumer at the pump.*

Collection Mechanism

According to Code Sections 58-713 and 58-746, any agent who imports either special fuel or gasoline into Virginia must file a monthly report with the Fuels Tax Department of the DMV. The report must include:

1. quantity of fuel on hand for the first and last days of the preceding calendar month,
2. quantity received during the month,
3. quantity sold during the month, and
4. quantity sold to another dealer.

These reports are due by the fifth day of the second month succeeding the month for which each is filed. In other words, the dealer's report for fuel bought and sold between December 1 and December 31 would be considered legally filed as long as the Fuels Tax Department received it by February 5.

Upon receipt of the monthly reports, the Fuels Tax Department authorizes refunds under Section 58-715 of the Motor Fuel Act to operators of:

1. most boats and ships,
2. tractors used for agricultural purposes,
3. buses used to transport children to public and certain private schools,
4. fire fighting and rescue squad vehicles,
5. motor equipment used by cities, counties and towns for public activities, and
6. equipment not used for the propulsion of motor vehicles, such as spraying and cleaning.

*Motor carriers of persons and property pay \$0.09 at the pump, but their actual tax will differ from this amount. These differences are discussed in a subsequent section on revenues collected by the State Corporation Commission.

Additionally, Section 58-753.3 of the Special Fuels Tax Act specifies refunds to operators of:

1. vehicles not used upon the highways,
2. vehicles used for agricultural purposes,
3. aircraft, and
4. certain urban and suburban bus lines.

Generally, all tax paid on gasoline or special fuels purchased for non-highway use is returned to the user. However, only \$0.07 per gallon of fuel used in boats and ships is refunded with the remainder going to the Division of Game and Inland Fisheries.⁽⁶⁾ In addition, Section 58-719 (Motor Fuel Tax Act) and Section 58-730 (Special Fuels Tax Act) provide for a refund of $8\frac{1}{2}$ cents to the purchaser of fuel for agricultural use and for the credit of $\frac{1}{2}$ cent to the Virginia Agricultural Foundation. Furthermore, the tax on fuel used in aircraft is partially refunded in amounts of $\frac{1}{4}$ cent to 4 cents depending upon the amount of fuel used in Virginia. The schedules for the refunds of aviation fuel are outlined in Section 58-715 of the Motor Fuel Tax Act and in Section 58-753.3 of the Special Fuels Tax Act. Finally, urban and suburban bus lines whose travel distances do not exceed 40 miles one way are also entitled to refunds under Section 58-757.01.

Motor fuel or special fuels sold to the state of Virginia or the United States government are exempt from any taxation under Sections 58-712 and 58-712.1 of the Motor Fuel Tax Act and Section 58-744 of the Special Fuels Tax Act.

Sections 58-730 and 58-757 authorize that the State Treasurer appropriate motor fuel and special fuel tax revenues to the Highway Fund.

History

In 1923, the Virginia legislature was called upon to solve the problem of matching federal-aid grants for highway construction. Delegate J. C. Campbell of Amherst proposed a tax on motor fuel as a solution to this problem. Several advantages of such a levy were cited. First, it was felt that tax money would be returned to the user (purchaser of gas) in the form of better roads, less wear and tear on automobiles as well as greater comfort and convenience. Second, it was anticipated that visitors to Virginia would be required to bear some of the tax burden as Virginians were required to do in neighboring states. Third, at that time, it was also believed that motor fuel dealers would absorb some of the tax.⁽⁷⁾ In short, the legislators felt that a tax on motor fuel would enable all Virginians to bear their fair share of road construction costs.

Having made the decision to tax motor fuel, the Virginia legislators faced another important decision which would prove vital to the philosophy underlying the financing of roads. The first alternative was to float bonds and to use the revenue from the gas tax to retire them. The second was to adopt a "pay-as-you-go" system and to finance highways by levying a tax on gasoline. The latter course of action was chosen because more tax dollars would be needed to retire the bonds and to pay the interest rather than to "pay-as-you-go."⁽⁸⁾

"An Act to levy a tax upon motor fuels..." was approved by the General Assembly on March 26, 1923, took effect on June 28, and became Chapter 107 of the Act of 1923. The Act levied a tax on motor fuel at the original rate of \$0.02 per gallon, but this was changed three days later to \$0.03 per gallon in order to provide \$0.01 per gallon to the counties for construction. Section 400 of the Act contained a "non-diversion" clause requiring that the State Treasurer appropriate \$0.02 for the construction of state highways and that he allocate \$0.01 for county roads. Section 7 of the Act also provided for refunds to users of boats, ships, aircraft, agricultural equipment, and state and municipal vehicles. The fuel tax would be paid by the dealers, who were required to keep records and make reports to the Secretary of the Commonwealth, and passed on to the consumer. The original collection mechanism has undergone few changes since 1923. The net revenue from this tax totaled \$1,536,699.53 for the last six months of the year 1923.⁽⁹⁾

The fuel tax was increased twice during the next four years. Chapter 137 of the Acts of 1926 raised the tax to 4½ cents per gallon, of which 3 cents was allocated to state roads and 1½ cents to those counties able to match state appropriations. The receipts from the gas tax of 1926 amounted to \$5,855,670.⁽¹⁰⁾ Then the legislature provided an additional 1/2 cent levy in 1928 under Chapter 174, Section 3.

Up until 1938, the motor fuel tax had been imposed solely on gasoline; at that time, the legislature deemed it necessary to tax aviation fuel. Chapter 368 imposed a tax on aviation fuel at the rate of \$0.03 per gallon. Then in 1940 the Use Fuel Tax was passed levying a \$0.05 per gallon tax on persons employing combustion engines consuming fuel other than gasoline so that they would not avoid bearing their share of the tax burden.⁽¹¹⁾

By 1946, revenue from the fuel tax had increased significantly as a result of a general increase in the use of diesel powered vehicles. In that same year, the legislature raised the use fuel tax and the gasoline tax to \$0.06 per gallon under Chapter 196, Sections 4 and 5.⁽¹²⁾

Chapter 406 of the Acts of 1952 changed the taxation of special fuels to one levied on the sale of fuel rather than on its use. Similar to the motor fuel tax, special fuels taxes would be paid by those who imported the fuel into Virginia. Chapter 633 distinguished gasoline as "motor fuel" from "special fuels," which applied to all other fuels. Since 1952, the fuel tax has undergone two additional rate hikes. On July 1, 1964, the tax was raised to \$0.07 per gallon and on July 1, 1972, to its present level of \$0.09 per gallon. Of course, the tax has undergone many other relatively minor changes to which reference has not been made. Examples of two of the more important of these are the following. Chapter 226, Acts of 1954, provided specifically that taxes derived from the motor fuel levies (excepting aviation fuel taxes) were to be used only for highways and highway purposes. Chapter 459, Acts of 1958, provided for tax refunds for tractors and unlicensed equipment used for agricultural purposes. Due to considerations of both space and practicality, it was felt unnecessary to examine each change in detail.

Motor Vehicle Sales and Use Tax

Description

A relatively new source of revenue, the Motor Vehicle Sales and Use Tax, accounts for approximately 12.2% of the amount produced by state sources of revenue for highway construction and maintenance. Only two other items, motor vehicle licenses (19.1%) and the motor fuel tax (54.2%) produce larger amounts.

Collection Mechanism

The law implementing the Sales and Use Tax is contained in Chapter 12.1, Sections 58-685.10 through 58-685.25 of the Code of Virginia. The Sales and Use Tax is collected each time a vehicle is titled, that is, each time a vehicle is purchased by a different owner. The tax for new vehicles is based on the list price, which is attached to the new vehicle in compliance with federal law, while the basis for taxation of used vehicles is contained in a publication utilized by tax authorities. Vehicles exempted from taxation under this law include those purchased by federal and state agencies, urban and suburban buslines, volunteer fire departments, and rescue squads. The Sales and Use Taxes collected in the local DMV offices are forwarded first to the DMV central office and on to the State Treasurer.

History

As early as 1963, the Virginia Highway Study Commission recommended the imposition of a 2% sales and use tax on all new and used motor vehicles which were required to be registered (titled) with and licensed by the DMV. However, this tax was not adopted until 1966. It took effect on January 1, 1967, for new 1966 model vehicles, and on September 1, 1966, for all others. Since its inception, the Sales and Use Tax has remained essentially the same. A relatively minor change was implemented with the 1973 amendment, which included mobile homes within the definition of "motor vehicle" and thereby subjected them to this tax.

Motor Vehicle Title Registration Fees

Description

A third revenue source collected by the DMV is the fee paid upon registering the title to motor vehicles, trailers, and semitrailers. The revenue producing function of these fees is certainly not the sole purpose served. In fact, it has been held by a U. S. District Court that a fundamental purpose of the registration laws is to prevent the sale of stolen or other unregistered vehicles.⁽¹³⁾ When a new or used vehicle is bought, the titling laws serve to protect the purchaser from buying stolen property or a vehicle on which outstanding liens have not been satisfied. When a vehicle is debt free, the

certificate of title is issued to the owner; when it is not, the certificate is issued to the lienholder to secure amounts due him.⁽¹⁴⁾ The title certificate itself is merely a document evidencing ownership.

A motor vehicle owner is required to make application for a certificate of title on forms furnished by the DMV Commissioner.⁽¹⁵⁾ The basic fee payable for the issuance of each original certificate of title is \$5.00, as is the fee for recording a supplemental lien and for issuing a new title thereafter.⁽¹⁶⁾ In the event that the certificate of title is lost, mutilated or rendered illegible, a fee of \$2.00 is charged to obtain a duplicate or substitute certificate.⁽¹⁷⁾ There is also a \$1.00 fee prescribed when a vehicle description change is necessitated by a motor substitution.⁽¹⁸⁾

Collection Mechanism

The collection mechanism itself is relatively simple. Upon application for title, payment is made to the DMV directly through either the central office in Richmond, a branch office, or one of its duly authorized agents throughout the Commonwealth.

History

The first law which provided for the recordation of titles to motor vehicles was Chapter 57 of the Acts of Assembly 1919. It stated that no license was to be issued until the owner had filed with the Secretary of the Commonwealth for registration a statement showing the engine number, the manufacturer's name, date of sale, seller, and the address of both buyer and seller. The Secretary was to collect a \$1.00 fee for such recordation. From 1919 until 1924, vehicle owners and operators were required to be registered, and no formal title certificate was issued. It was not until 1924 that the present title law was passed.⁽¹⁹⁾

The Uniform Title Law was enacted on July 1, 1924. The Act provided for the issuance of a genuine tangible certificate of title, having all the legal characteristics of other property titles, including a complete description of the vehicle and full information as to liens thereon.⁽²⁰⁾ Almost immediately, a marked reduction in the reported thefts of automobiles was realized, along with a 10% drop in theft insurance premiums.

Thus, the basic concept for today's title registration fees was fully developed by 1924. Since that year, little variation has occurred in the original law with the exception of relatively minor emendations. For example, in 1964, the legislature prescribed a \$5.00 fee for the recording of a new title or supplemental lien.⁽²¹⁾ Additionally, Code Section 46.1-90.1, which provided for the issuance of temporary certificates of title, was enacted in 1972.

Motor Vehicle Licenses (Tags)

Description

Prior to the 1923 institution of the motor fuel tax, motor vehicle license and registration fees met the entire cost of "the state highway system." While the relative position of this revenue source has declined in favor of the motor fuel tax, it is still of major importance and accounts for approximately 20% of the amount contributed to the Highway Fund by state revenue sources.

The Motor Vehicle License law states that:

Except as otherwise provided . . . every person . . . owning a motor vehicle, trailer or semitrailer intended to be operated upon any highway in this State shall, before the same is so operated, apply to the Division [of Motor Vehicles] for and obtain the registration thereof and a certificate of title therefor. (22)

The term "registration" denotes the receiving of license plates and the issuance of a card or certificate which every motor vehicle owner must keep in his possession while operating the vehicle. Nearly every vehicle, including heavy tractor trailers (motor carriers), must have license tags in addition to any other requirements. Code Sections 46.1-45 and 46.1-46 provide for the exemption of certain vehicles, such as those used for agricultural, horticultural, mining, and emergency medical services. Also, although no fee is charged, Sections 46.1-49 and 46.1-50 require that vehicles of the state and its subdivisions and consular and diplomatic officers be registered. "Registration" is not to be confused with "title registration" discussed in the preceding section, which refers to the issuance of the certificate of ownership called the certificate of title. The DMV maintains a registry of motor vehicles and their owners for protection against theft. It is quite easy to confuse licensing and title registration since these operations usually occur simultaneously. Hereafter, the licensing of vehicles (purchase of tags) will be referred to as "motor vehicle licensing" or "licensing" and the titling of vehicles (establishment of ownership) as "title registration."

The fees for licenses are based on the weight of the vehicle; they range from \$15 for a private automobile⁽²³⁾ to \$5 plus \$0.70 per hundred pounds for some classes of common carriers⁽²⁴⁾ to \$12 per 1,000 pounds of gross weight for certain property carrying for-hire vehicles.⁽²⁵⁾ Sections 46.1-149 and 46.1-154 contain comprehensive schedules enumerating fees for these and other types of vehicles. The sections following these two contain the fees for yet other types of vehicles, such as trailers and well-drilling machinery. Generally speaking, licenses must be renewed annually in the months specified by the DMV.

In order to outline fully the fees collected under differing circumstances (for example, the point during the license year that plates are issued, the type of vehicle, the use to which it is put), a much more detailed discussion would be needed than can be given here. However, several additional points can be mentioned. A fee of \$1.00

per license plate is charged for the first four lost or mutilated plates (Code Section 46.1-55). Two dollars are now charged when the same owner reassigns his plates to a similar vehicle. (Code Section 46.1-95).

The fee for plates for antique motor vehicles is \$5.00 (Code Section 46.1-104). An additional dollar (to the prescribed cost) is charged for special plates for amateur radio operators (Code Section 46.1-105). Ten additional dollars are charged annually for plates with reserved numbers or letters (Code Section 46.1-105.2); \$1.00 is charged for each set of special plates for members of volunteer rescue squads and fire departments (Code Sections 46.1-10.5.3, 46.1-105.4). One dollar per set is charged for temporary plates issued to dealers and subsequently to new car owners (Code Section 46.1-121). Section 46.1-135 of the Code sets up a schedule of graduated license fees based on vehicle gross weight, payable by the mile, for the nonresident owner of a foreign motor vehicle who operates that vehicle for purposes other than pleasure as often as four times a month in Virginia exclusively in interstate commerce.

The fees for registration and license plates for vehicles which are not designed or used for the transportation of passengers are delineated, as stated above, in a schedule in Code Section 46.1-154. The schedule is a graduated one, requiring payment according to gross weight and use (either "private carrier" or "for rent or for hire carrier"). The latter use category pays a higher rate.

Collection Mechanism

The purchaser of a new or used vehicle can obtain his license plates at a local DMV branch office, at the central office in Richmond, or from a licensed DMV agent.* The fees collected by branch offices and licensed agents are forwarded to the DMV central office before being sent to the State Treasurer.

History

As previously stated, fees from motor vehicle licenses were the first revenue source for highway construction. "An Act to regulate the running of automobiles...." was introduced in 1906 by Richard E. Byrd, delegate from Frederick County. Seen as imposing "stringent regulations" on automobiles, the Act limited the speed of automobiles and required the registration of vehicles. Despite these "stringent regulations", House Bill 98 became Chapter 299 on March 17, 1906, by a vote of 68-10. Specific provisions

*New car dealers are not necessarily DMV agents. They often merely forward the required information to the proper DMV office and obtain tags, registration, etc. from the DMV as a service to their customers. However, dealers may sell temporary tags, valid for 30 days, at a cost of \$1.00 to those who buy autos at times when DMV offices are not open for business.

of the Act pertaining to registration required that each motor vehicle owner pay a fee of \$2.00 to the Secretary of the Commonwealth for a "certificate of registration" and one license tag to be displayed on the rear of the vehicle. The certificate and the license tag were valid for the life of the vehicle. The \$2.00 fee was distributed as follows:

1. \$0.50 to the clerk to cover expenses of issuing the certificate,
2. \$1.50 to the treasurer of the city or county in which the permit was issued for expenses entailed in the enforcement of the provisions of the law.

During the balance of 1906, \$1,500 was collected from license fees.

In 1908, the General Assembly legislated that all revenues from license tag fees were to be placed in a fund for the development and maintenance of highways in Virginia. (26)

Chapter 326, approved on March 17, 1910, changed the fees for licenses from a flat \$2.00 charge to fees based on the manufacturer's rated horsepower. The charges were:

\$ 5.00	20 horsepower or less
\$10.00	20-45 horsepower
\$25.00	over 45 horsepower
\$ 2.00	motorcycle or motor bicycle
\$ 1.00	duplicate or transfer.

The Act further provided that licenses were to be renewed annually and the fees were to be prorated so that one who purchased a vehicle toward the end of the license year would not be charged as much as one who bought his vehicle at the beginning of the license year.

The General Assembly later changed the basis for the license fees to \$0.40 per horsepower and prorated them to one-half after September 1. (27) Additionally, the legislature ruled that license plates be displayed in the front and rear of the vehicle. It also granted cities and counties the right to sell their own license tags.

By 1918, the number of motor vehicle licenses and registrations issued had risen to 75,098, representing income of \$683,391.28 for the same year. (28) The following year, the fees were raised to \$0.60 per horsepower as rated by the Society of Automotive Engineers. Previously the horsepower was determined by the manufacturer. The Acts of 1919 also set a schedule of minimum fees:

- No less than \$10.00 for each automobile.
- No less than \$5.00 for each motorcycle.
- No less than \$2.00 for each sidecar.

Trucks were assessed at the rate of \$15.00 for the first ton and \$5.00 for each additional ton. (29)

Approved on March 20, 1924, Chapter 330 raised the minimum license fee from \$10.00 to \$13.20 for private automobiles and continued the practice of basing fees for private trucks on tonnage capacity. The basic \$0.60 per horsepower was retained. Additionally the fees were prorated to one-half on September 1 and to one-fourth on November 1 with the license year ending on March 31. Another motor vehicle law, Chapter 366, provided for higher license fees for those who requested specific numbers of tags.

The years 1926 and 1934 saw first a rise and then a fall in motor vehicle license fees as well as a change in the basis for the levy. Chapter 146 of the Acts of 1926 set the license fee at \$0.70 per 100 pounds instead of \$0.70 per horsepower. This fee was reduced in 1934 to \$0.40 per 100 pounds with an \$8.00 minimum charge.

Nine years later, on January 1, 1943, the "Fenwick Law" (named after its sponsor) required that all trucks and trailers be licensed on the gross weight load of the vehicle or combinations. Signed into law as Chapter 377 of the Acts of 1943, this bill was an attempt to bring about license payment according to actual wear on the highways.

The next change in licensing did not occur until June 19, 1946, when Chapter 196 (Section 35) reduced the license fee for private automobiles from \$0.40 to \$0.30 per 100 pounds based on the manufacturer's shipping weight. In addition, the minimum fee was reduced from \$8.00 to \$6.00. Contract carriers were assessed $1\frac{1}{2}$ times the license fees paid by private automobiles; common carriers, $2\frac{1}{2}$ times. In 1948, however, a flat fee was set up for tractor trucks according to their use in order to simplify the computation of the charges.

Two years later, the fee for private automobiles was raised to \$10.00.⁽³⁰⁾ Also, the license fees for private vehicles carrying fewer than eight passengers was set at \$0.30 per hundred pounds⁽³¹⁾ and tractor trucks at \$30.00 minus the gross weight registration fees.⁽³²⁾

The General Assembly of 1954 saw a need to restructure the license fees for heavy vehicles. Sections 46-162, 46-145, 46-166, and 46-168 increased the fees for tractor trucks and lowered the fees for semitrailers in order to place the major portion of the license fee upon the power unit of the heavy vehicle. Additionally, Section 46.158.1 imposed a \$10.00 annual fee for buses carrying people to divine worship.

Chapter 218, Acts of 1964, implemented the basic registration fee for a private motor vehicle. It also set up a fee schedule for various types and weights of vehicles, which is essentially the one used presently. The transfer fee was increased to \$3.00 in 1970.

Among the recent changes in this area are: a decal system for license plates, for which provision is made in Code Section 46.1-101; reserved license plate numbers (Section 46.1-105.2); and the one-sixth annual fees, valid for two months, for agricultural-product-transporting vehicles of nonresident owners (Section 46.1-154.2). The entire system providing for the staggering of registration and licensing dates throughout the calendar year for many vehicles (which includes the decal system) was implemented by Chapter 609, Acts of 1972. This Act amended and reenacted nearly 25 Code sections.

Chauffeur's and Operator's PermitsDescription

Another duty of the Division of Motor Vehicles is to regulate the operation of motor vehicles. The Code of Virginia states that:

No person . . . shall drive any motor vehicle on any highway in this State until such person shall have made application for an operator's or a chauffeur's license . . . and satisfactorily passed the examination required. (33)

An operator of a motor vehicle is defined as one who is in control of a vehicle, while a chauffeur is defined as one who is employed for the purpose of operating a vehicle. (34) Operators of road rollers and similar machines as well as operators of farm machinery are exempted from the above statute. (35)

In order to obtain a chauffeur's or operator's license, one must have attained the age of 18 years. However, at age 16, it is possible to secure an operator's license provided the candidate meets certain qualifications. (36) Furthermore, a temporary instruction permit, valid for six months, can be had by those over 15 years, 8 months, which enables them to drive with a licensed driver in the vehicle.

The procedures for securing a chauffeur's or operator's license are outlined in Sections 46.1-368 through 370. These sections provide that an applicant furnish his name, address, birth date, social security number, and information concerning previous operator licenses held. These code sections may further require that holders of operator's licenses from certain other states surrender such licenses in accordance with the Driver License Compact. These sections also provide for the issuance of a color photograph. Finally, the examination procedure and the road test are described.

The fees and periods of validity for chauffeur's and operator's permits are shown in Table 3. These fees presently generate 2.6% of the amount received from the local revenue sources; only the motor fuel tax, the sales and use tax, and motor vehicle license fees produce more revenue than the fees for chauffeur's and operator's permits.

Table 3

Summary of Driver's License Fees

Type	Expiration Period	Original Fee	Renewal Fee	Duplicate Fee
Operator's License	4 years	\$ 9.00	\$ 9.00	\$1.00
Operator's License	4 years	\$12.00	\$11.00	\$1.00
Chauffeur's License	1 year	\$ 6.00	\$ 6.00	\$1.00
Chauffeur's License	1 year	\$ 7.00	\$ 6.00	\$1.00

SOURCE: Virginia Division of Motor Vehicles, Driver's Manual of Virginia, July 1973, p. 17.

Collection Mechanism

Chauffeur's and operator's permits can be secured at any DMV branch office or at the central headquarters in Richmond. After the fees are received at the central office, they are sent to the State Treasurer, who uses them to meet the expenses incurred by the DMV in performing its duties, in accordance with Section 46.1-381 of the Virginia Code.

History

The first year in which the chauffeur was required to obtain a permit was 1910. In that year, the legislature provided that every person who operated a "machine" for pay was required to obtain a license. Chapter 326 specified a fee of \$2.50 and a statement of two reputable persons asserting the fitness of the applicant to drive. Each chauffeur so licensed received a badge and a license. The fees collected were set aside by the State Treasurer into a special fund for highways. The \$2.50 fee remained in effect until 1919 when it was increased to \$5.00.⁽³⁸⁾

It was not until 1932 that operators of motor vehicles other than chauffeurs were required to be licensed. Not originally designed to produce revenue, the Chauffeur and Operator License Act was passed to combat the ever growing problems of the regulation of motor vehicles. Chapter 35 provided that an applicant for an operator's license be at least 16 years of age and for a chauffeur's license at least 18 years of age. Section 10b further stipulated that those who received operator's licenses before July 1, 1933 paid no fee; after that date, however, applicants were required to pass an examination and pay fees of 50 cents for each operator's license and \$2.00 for each chauffeur's license. The licenses were valid for one year and, on July 1, 1934, they were renewable at 50 cents for five years for an operator's license and \$5.00 for each chauffeur's license.

The fees for chauffeur's and operator's licenses remained essentially the same until 1956, when the operator's license fee was increased from \$0.50 to \$1.00 and the chauffeur's license fee to \$2.00. Section 46-376 also provided that the DMV notify the license holder before the expiration date. In 1962, the fee was again raised, this time to \$2.00, the license being valid for three years.⁽³⁹⁾ The chauffeur's license fee was raised at that time to \$3.00. These fees were changed twice more, in 1968 and again in 1970, before the adoption of the present rate structure (refer to Table 3).

Among the relatively minor changes effected since then are the following. First, Section 46.1-380.1 provides that after July 1, 1970, an operator's license will expire four years from the applicant's birthday month nearest to the month in which the license was issued.* The chauffeur's license expires after one year. In addition, a replacement

*For example, if one whose birthday is in September receives a driver's license in August, it would expire 4 years and 1 month from date of issue. On the other hand, if one's birthday were in June applied for a license in October, his license would expire in three years and eight months.

fee of \$1.00 was instituted for a lost or destroyed license in Section 46.1-379. Finally, the fees for special types of operator's licenses (motorcycle, school bus, heavy truck) were changed (refer to Table 3 above).

Dealer and Salesman Licenses

Description

Both the dealership from which a vehicle is purchased and the salesman himself come within the licensing purview of the DMV. The Division distinguishes five classes of dealerships:

- (1) Franchised (new)
- (2) Used (surety bond required)
- (3) Repossessed
- (4) Manufacturers
- (5) Distributors.

There are approximately 4,200 licensed motor vehicle dealers in Virginia, with franchised and used vehicle dealers accounting for the majority. These licenses are renewable annually.⁽⁴⁰⁾

The following example illustrates the process of securing dealer and salesman licenses. A person wishing to obtain a franchised dealer license must first secure a letter of enfranchisement and present it along with the statutorily prescribed fee of \$15.00 to the Dealer and Salesman License Department.⁽⁴¹⁾ If the applicant's place of business meets certain minimum standards, he receives his dealer certificate. At this time the newly licensed dealer must purchase at least one salesman license at a fee of \$2.00. He is then entitled to buy two sets of dealer license tags for \$30.00 and additional tags for \$13.00 for each set. Dealer license tag fees are reduced after a certain date each year.⁽⁴²⁾ Applications for all these licenses are obtainable by mail and the licenses are renewable annually.⁽⁴³⁾

Duly licensed dealers may apply for not less than ten sets of temporary license plates at a time, at a fee of \$1.00 per set, which may be issued by the dealer when a vehicle is purchased during DMV nonbusiness hours. Written application for such plates, which expire and become void upon receipt of current plates, contract rescission, or in any event, after thirty days, must be submitted by the purchaser to the dealer.⁽⁴⁴⁾ These dealers also often accept title applications and forward them to the DMV as a courtesy to the purchaser.⁽⁴⁵⁾

The Dealer and Salesman License Department collects certain other fees but since they are comparatively insignificant, they are not dealt with here.

Collection Mechanism

The flow of Dealer and Salesman License revenues into the Fund's coffers is easily traceable. Fees are collected from the dealer by the Dealer and Salesman Licenses Department of the DMV. The Division then forwards them to the State Treasurer, who credits them to the account of the Fund.

History

The first registration and licensing of dealers was implemented in 1910 by Chapter 326, section 3b, which was part of the second historic automobile licensing bill. That section required that every manufacturer, agent or dealer must annually obtain a dealer's certificate of registration and license. A fee of \$50.00 was charged, for which the certificate of registration and license, signed by the Secretary of the Commonwealth, was issued.⁽⁴⁶⁾ Then, in 1919, section 2128 of the revised Code of 1919 was enacted and codified. While retaining the basic \$50.00 fee, the new section had the dealer receiving in exchange for the payment thereof three sets of number plates in addition to the certificate of registration and license. A \$15.00 fee was imposed for each set in excess of three.⁽⁴⁷⁾

The Uniform Title Law, effective July 1, 1924, contained a provision (in addition to those in reference to titling) for the licensing of used car dealers. The same \$50.00 fee was levied, and full information on business operations was required. The Law also stipulated that two reference letters from reputable citizens as to the dealer's "good moral character" be submitted.⁽⁴⁸⁾

The Virginia Motor Vehicle Dealer Licensing Act (Chapter 406, Acts of 1944) made it mandatory that a dealer maintain a respectable place of business which was subject to inspection.⁽⁴⁹⁾ The fees which were set up by that Act were reduced in 1946 for both the first set of plates and additional plates. The fees for dealers' license plates were reduced from \$35.00 to \$25.00 for the first two sets of plates, and from \$7.50 to \$6.00 for each additional set.⁽⁵⁰⁾ Chapter 470, effective June 29, 1948 (Section 22-(a) of the Motor Vehicle Code) lifted the restriction that dealer tags could be used solely on vehicles when operated in connection with the dealer's business. That chapter also reduced the fee for dealer tags in excess of two to \$8.00.⁽⁵¹⁾

Section 46-105.2, Chapter 682, Acts of Assembly 1952, permitted the use of dealer license plates on newly purchased vehicles when such vehicles were sold and delivered during nonbusiness hours of DMV offices. Such use was permitted for five days after purchase or delivery.⁽⁵²⁾ In 1956, Section 46-105.3 of the Code established the present procedure for the issuance of temporary dealer's license tags. Since 1956, the original law has undergone some minor variations, such as the reduction of the expiration period of temporary tags from 30 to 10 days.⁽⁵³⁾ It was also in 1956 (Chapter 666, Acts of Assembly) that the DMV Commissioner was first instructed to distinguish the various categories and types of dealers, and provision made for appropriately designated plates for the different types. With the exception of minor changes, such as requiring surety bonds of dealers, the statutory treatment of these fees has not changed since that time.

Mileage PermitsDescription

The Highway Department issues mileage permits to unlicensed or overweight vehicles because they inflict more wear and tear on highways than do normal vehicles such as automobiles. This fee is imposed on these vehicles in addition to all other fees. Although the permits are issued by the Highway Department, this fee is collected by the DMV. Both the fee itself and its collection mechanism are illustrated in the following example.

When the owner of an unlicensed or overweight vehicle wishes to move it on Virginia highways, he must first apply, at any office of the Department of Highways, for a hauling permit (explained in a subsequent section), which enables him to move the vehicle over the roads. The Highway Department then forwards a copy of the hauling permit, which contains information about the type vehicle, its weight, and traveling route, to the DMV. The DMV in turn notifies the applicant of the manner in which he is to pay his mileage fees. As the name implies, mileage permit fees are paid on the basis of the number of miles the heavy vehicle travels, in addition to the hauling permit fees. Ten cents per mile is charged for all vehicles except house trailers for which the fee is \$1.00 for each trip regardless of the number of miles traveled. Each month the holder of a hauling permit is required to report to the DMV, even if he makes no trips during the month, for a period of one year, when the hauling permit expires. At that time, the permit is renewable.

Collection Mechanism

After the collection of the mileage permit fees, each day's receipts are sent to the DMV central office, which forwards them to the State Treasurer. The Treasurer then allocates the money to the Highway Fund. (54)

History

Provision has been made in the Code for these mileage permits since at least 1962, when Section 46.1-43 was reenacted and amended to substantially its present form. As for the temporary mobile home registration, Chapter 85, Acts of 1956, enacted Section 46-44.1 of the Code, which provided for temporary registration of mobile homes or house trailers which exceeded the size permitted by law. In order to move such vehicles on Virginia highways, the owner was required to obtain a special permit issued by the DMV. The fee for each permit was \$1.00 and the purchaser was not subject to any additional mileage fee. This law was the first attempt to regulate the occasional movement of mobile homes.

Fees for Certifying, Copying and Recording Public Records

Description

Yet another function of the DMV is to maintain a file on and to make available a considerable amount of information about each person who owns or operates a motor vehicle. Section 46.1-33 of the Code states that a reasonable charge may be made for the furnishing of information relative to driving records and vehicle ownership. (This charge is foregone when the information is furnished to officials, persons with a legal interest, or for the promotion of the general welfare of the public.) Under Section 46.1-34, a certificate containing the license number of a vehicle and the name and address of its owner can be furnished for \$1.00 (although free to enforcement officers). A driving record, which might contain, for example, convictions and license revocations, will be certified for a \$2.00 fee. Whereas the certificate stating name, address, and license number is available to anyone, only an attorney, an insurance company, or a court of law may obtain certification of a driving record.⁽⁵⁵⁾ These records may be had only from the DMV central office in Richmond.

Collection Mechanism

Upon collection at that central office, the fees are forwarded to the State Treasurer and, as provided in Section 46.1-35, help defray DMV expenses (via the Highway Fund).

History

The researchers were unable to gather any specific information concerning the origin and history of the certifying, copying, and recording fees. It is known, however, that the initial charge for copying and certifying records was 10 cents, and that the present Code authorization has been in effect since prior to 1950.

Fees for Service of Process Upon Nonresidents

Description

The fees for service of process upon nonresidents amount to but a small fraction of those collected by the DMV and are collected when process is served upon a nonresident by the act of leaving a copy of the process or notice with the Commissioner. Such nonresidents fall into two categories:

- (1) Those who must, according to Code Section 46.1-134, register in the same manner as residents (i.e., persons who operate vehicles in Virginia for other than pleasure and who pass through the Commonwealth more than four times a month). Each of these persons, termed "non-resident owners," is also required by Section 46.1-139

531

to file with the DMV (along with his application for registration) a duly executed instrument naming the Commissioner as his attorney upon whom process would be served were any legal proceeding brought as the result of the use of the motor vehicle.

- (2) Those who accept the rights and privileges conferred by the Code (Sections 46.110 et. seq.) as evidenced by their (or their employee's or agent's) operation of a motor vehicle in Virginia (and this category includes any nonresident). Such acceptance is deemed equivalent to an appointment of the DMV Commissioner to be the nonresident's true and lawful attorney upon whom may be served all lawful process growing out of any accident or collision. (56)

Collection Mechanism

The fee collected in each case by the DMV is \$3.00 plus, in the second case above, \$1.00 additional for each defendant served after the first. The DMV, upon receiving such notice, forthwith sends the notice of service and copy of the process or notice by registered mail to the nonresident. These fees are later recovered from the defendant as part of the costs of the suit. (57)

History

Service of process was first provided for in 1932 (Acts, Section 23(b)). The Director (as he was then called) of the DMV received such service and collected a fee identical to the one charged at present (\$3.00). Although minor amendments have been made (for example, Chapter 680, Acts of 1970, amending Section 8-67.2, relating to how service of process shall be made), the basic concept has remained unchanged since it was initiated.

STATE CORPORATION COMMISSION COLLECTIONS

The State Corporation Commission collects three separate taxes and fees, which will be discussed in the following section. These three sources are: the motor vehicle carrier permits; the road tax on motor vehicle carriers, which is based on fuel consumption within Virginia; and the road tax on motor vehicle passenger carriers, which is based on gross receipts of operations within the Commonwealth. It is statutorily mandated that the revenue from each source be paid into the Highway Fund.⁽⁵⁸⁾ It is important that the reader fix in his mind, at this early stage, the fact that the SCC keeps records of and receives applications from all trucks, both foreign and domestic, which operate in the Old Dominion. Table 4 contains a summary of the highway revenues collected by the SCC.

Table 4

State Highway Revenues Collected by the State Corporation Commission
Fiscal Year 1972-1973

Source	Amount Collected	% of Total
Gross Earnings Road Tax	\$ 619,322	.16
Motor Vehicle Carrier Permits	1,144,496	.30
Motor Fuel Road Tax ^(a)	--	-
Total SCC Revenues	\$1,763,818	.47
Total State Highway Revenues	\$377,161,793	100.0 ^(b)

(a) Included in figure for Motor Fuel Tax in Table 1.

(b) Details may not add to totals due to rounding.

SOURCES: State Corporation Commission, Letter of Albert Stuart, Jr.,
Director Division of Motor Carrier Taxation, July 26, 1973.

State Corporation Commission, Telephone interview with D.
McPherson, Transportation Division — Emergency Authority,
August 21, 1973.

Report of the Comptroller..., 1973.

The history of the SCC dates back to 1806 and the creation of the Board of Public Works. The Board, charged with the regulation of such entities as railroad and turnpike companies, was very active until the War Between the States, when internal improvements (including roads) were of necessity neglected. Following the War, the Board became less and less active and, when control of the railroads was placed in a separate department, it fell into a static state until its abolition in 1902. (59) At that time, the present-day SCC was created by the newly drawn constitution as the governmental department which would regulate corporations. Its duties included the power to fix rates and to regulate the services of railroads and telephone companies, as well as to levy state taxes on railroads. Furthermore, the Commission was made a court of record with power to enforce its judgments. Among its other functions are the following which relate to highways, along with the year in which each commenced:

1. Regulation of transportation by motor carrier -- 1923,
2. Collection of gross receipts tax on common carriers by motor vehicle -- 1932,
3. Assessment and collection of motor fuel tax -- 1940,
4. Transferral from DMV of the responsibility for issuance of identification tags for commercial vehicles -- 1954,
5. Collection of surtax on motor fuel used within the Commonwealth by heavy vehicles -- 1956, and
6. Motor vehicle reciprocity -- 1964. (60)

Motor Vehicle Carrier Permits

Description

Aggregated under the somewhat broad heading of motor vehicle carrier permits are three different revenue producing types of statutory requirements. First, any self-propelled motor vehicle which is required to display DMV license plates and is operated for compensation must, prior to its operation in Virginia, have been issued either a warrant or an exemption card plus a classification tag. A passenger vehicle operated for compensation with seats for more than seven passengers, a tractor truck, or a truck having more than two axles which is not required by law to display license plates issued by the DMV, cannot be operated until having been issued a registration card or stamp and an identification marker. (Of course, the Commission may make exceptions when deemed advisable.) Certain private carriers and leased trucks or tractors also come within the Commission's domain. An applicant must pay a \$1.00 fee for each warrant, each exemption card, or each registration card for a vehicle engaged in passenger transport. The fee for property carriers is \$3.00. (61) The identification markers, which are placed on the vehicle, are not to be confused with license tags issued by the DMV. The purpose of the markers is to aid the Commission in the collection of the fuel tax (fully discussed below). (62)

A second type of motor vehicle carrier permit is the letter or telegram which the SCC may issue in an emergency situation. This telegram authorizes a carrier's operation in lieu of a registration card, stamp or exemption card, or warrant for not more than ten days. The fee for such authorization is \$10.00. (63)

The third and final type of revenue included under the heading of motor vehicle carrier permits is the \$25.00 fee required by the SCC to consider an application for a certificate of public convenience and necessity.

Collection Mechanism

All of these fees are paid directly to the SCC, which forwards them to the State Treasurer.

Motor Carrier Road Tax Based on Fuel Used Within the State

Description

The term "motor carrier" means the operator of any passenger vehicle that has seats for more than seven passengers, any road-tractor or tractor truck, and any truck having more than two axles (unless only one truck is operated solely within the state and not for compensation). Motor carriers of passengers (except certain urban and suburban bus lines) pay a road tax equivalent to \$0.09 per gallon on the amount of gasoline or other motor fuel used in their operation within Virginia and motor carriers of property pay a road tax equivalent to \$0.11 per gallon. Urban and suburban bus lines pay a road tax equivalent to \$0.08 per gallon. Each vehicle subject to this tax is entitled to a credit equivalent to \$0.09 on each gallon of motor fuel purchased within Virginia, on which the tax imposed by the state has been paid by such carrier. If the amount of this credit exceeds the tax liability of the carrier, the excess may be refunded (from the Highway Fund). The amount of fuel used in the state is determined to be such proportion of the total amount of motor fuel used in a carrier's entire operation within and without Virginia as the total number of miles traveled within and without Virginia. All receipts from this tax are paid to the Fund. (64)

Collection Mechanism

The tax paid at the pump at the rate of \$0.09 per gallon is allowed as a credit against the amount due the State Treasurer when the motor carrier operator submits his quarterly report. For example, if a tractor trailer operator were to purchase 30 gallons of fuel in Virginia, he would pay a tax of \$2.70. If only 20 gallons were consumed on Virginia highways, he would owe only \$2.20 in road tax. Thus he would be due a \$0.50 refund. This is, of course, a highly simplified example, since carriers often operate fleets of trucks and submit their reports in aggregate figures.

Road Tax on Motor Vehicle Carriers of Passengers Based on Gross Receipts

Description

In addition to the motor fuel road taxes described above, a common carrier of passengers is required to pay a quarterly road tax of 2% of its gross receipts derived from operations within Virginia. Excluded or exempted from this requirement are those miles traveled on any street maintained exclusively by a city or town, urban and suburban bus lines, and carriers whose gross yearly earnings are not more than \$5,000. Bridge, road, ferry, and tunnel charges are deductible (in the form of either direct payments or credits) from gross receipts for the purposes of this tax. Credits on the tax are allowed for payments made to the federal government for the right to operate over highways owned and maintained by the federal government or any agency thereof. (65)

Collection Mechanism

Gross receipts reports to the SCC and tax payments to the State Treasurer are submitted quarterly by the carrier. The Treasurer credits these funds to the account of the Highway Fund. (66)

The History of the SCC Revenue Collections

Since the history of the three broad revenue sources is somewhat intermingled, in the interest of clarity it was decided to discuss that history in one section rather than attempt to insert a section dealing with history under the heading of each revenue source. It is hoped that this minor deviation from the previously followed format will not cause any confusion.

The first evidence of legislation which addressed the special category of common carriers that the authors have been able to find was Chapter 161 of the Acts of 1923. The Act defined, regulated, supervised, and controlled common carriers, as well as imposed license fees. The responsibility for the regulation of such operations was placed on the SCC. A rather complex schedule of classification was set up with passenger carrying vehicles paying fees per passenger mile and seating capacity, and with freight carrying vehicles paying per ton mile. This early motor carrier law was amended by the "bus law," Chapter 222 of the Acts of 1924. Contract carriers were excluded from this law, although their operators were required to obtain permits from the SCC. No provision had been made for such for-hire vehicles in 1923. The schedule of classification was retained, with charter operators paying fees "per passenger seat, multiplied by the total number of miles traveled" plus a flat assessment for operation, and property carriers paying fees "per ton-mile, multiplied by the number of miles traveled." Exempted were interstate carriers, farmers and dairymen, and city bus companies. (67)

In 1926, Chapter 551 was passed, radically amending the 1924 legislation. The SCC was granted broader discretionary powers over the issuance of carrier certificates and tougher inspection powers. The fee schedule, while calculated on the

same basis, was changed again, with six classes of certificates issued. Chapter 474 of the Acts of 1926 authorized the SCC to grant certificates of convenience and necessity to motor carriers engaged in the interstate transportation of persons or property for compensation. Formerly, the SCC possessed the power to regulate only vehicles involved in intrastate commerce. (68)

At the request of the State Senate, the SCC submitted a monumental report on Motor Vehicle Transportation Facilities within the State to the General Assembly in 1930. Among its recommendations were: the removal of the passenger seating capacity/mileage tax; the taxation of carriers based on weight (the same manner that passenger cars are taxed); and the initiation of a 1½% gross receipts tax on common carriers, based on the volume of business done in the state. It was felt that such changes would result in a more equitable distribution of the tax burden while generating approximately the same revenue. Also, the gross receipts tax would permit a part of the tax to vary with the magnitude of the business. Following these suggestions, the General Assembly enacted the first gross receipts tax in 1930, which was payable quarterly to the State Treasurer. (69) The fee was raised to 2% in 1932. (70) Although this tax was repealed at a later date, it was reinstated in 1942.

Chapter 360 of the Acts of 1932 required motor vehicle common carriers to obtain registration plates and imposed certain taxes or license fees. If passenger carriers operated either partly or entirely in interstate commerce, an annual rate of \$0.70 per hundred pounds was charged. A fee of \$25.00 was assessed for each application to the SCC for a certificate. (71)

Chapter 198, Acts of 1940, first required motor carriers holding certificates and/or permits issued by the SCC to purchase an amount of motor fuel in Virginia commensurate with the mileage traveled in this state. This act presented a problem because no provision was made for credit or cash refunds if the amount of fuel purchased was not commensurate with the number of miles traveled in Virginia. This problem was remedied in 1942 by Chapter 108, which provided for payments to the State Treasury and administration by the SCC in addition to the provisions of the earlier act (Chapter 198). (72) Chapter 270, Acts of 1946, repealing this Chapter (108), had the practical effect of requiring motor carriers to purchase Virginia taxed motor fuel commensurate with the number of miles operated in Virginia. (73)

In 1941, the Department of Highways submitted the recommendation that the rated capacity method of licensing be abolished in favor of the gross vehicle weight base. (74) This change was accomplished in 1942. (75)

In 1946, Section 36 of the Motor Vehicle Code was amended to waive the 2% gross receipts tax on for-hire motor carriers of property, although passenger carriers were still required to pay the tax. It had been temporarily suspended during the wartime emergency. However, effective January 1, 1949, the tax was reapplied to property carriers. (76)

In 1954, Chapter 341 of the Acts transferred the responsibility for the general area relating to motor vehicle carrier permits from the DMV to the SCC. That act embodied most of the present system in this area, as described above. Also in 1954,

urban bus systems were exempted from the gross receipts tax. In 1958, provision was made that the assigned numbers could be painted on the vehicles, in lieu of use of the standard classification plates. More importantly, it was in 1958, (Chapter 130 of the Acts) that the emergency letter or telegram referred to above was authorized. Valid for ten days, such a letter or telegram cost \$5.00.

In the late 1950's, the gross receipts tax on property carriers was replaced by the higher road tax on fuel consumed in Virginia which is presently paid by such carriers. This road tax was (and is) the equivalent of \$0.02 a gallon, in addition to the regular \$0.09 motor fuel tax.⁽⁷⁷⁾ Thus, as the motor fuel tax has been increased, the road tax on fuel consumed has been hiked correspondingly.

It was not until 1968 that provision was made for the "stamps" discussed above with reference to motor vehicle carrier permits. Finally, motor fuel sold to the state or its political subdivisions was exempted from the road tax on motor fuel in 1972.

COURT OR COMMONWEALTH'S ATTORNEY COLLECTIONS

Three revenues of relatively minor importance are collected by either the courts or the Commonwealth's Attorney, depending upon the practice prevalent in a given jurisdiction. Although the absolute value of these collections is rather small, the courts and Commonwealth's Attorneys are instrumental in the enforcement of Virginia's motor vehicle laws. A brief discussion of each of the three items collected by them follows and a summary of these receipts for the fiscal year 1972-73 can be found in Table 5.

Table 5

State Highway Revenues Collected by the Court or Commonwealth's Attorney
Fiscal Year 1972-1973

Source	Amount Collected	% of Total
Liquidated Damages for Violation of Weight Limits	\$1,703,535	.45
Receipts for Reportable Violations	2,190,677	.58
DMV Weighing Fees	39,909	.01
Total Court Collections	\$3,934,121	1.04 ^(a)
Total State Highway Revenues	\$377,161,793	100.0

(a) Details may not add to totals due to rounding.

SOURCES: Report of the Comptroller..., 1973

Virginia Department of Accounts, Telephone interview with H. R. Fields, Director of Accounts, August 22, 1973.

Liquidated Damages for Violation of Weight LimitsDescription

Section 46.1-342 of the Code states that anyone who violates either a weight limit established by law or a provision contained in a permit issued by the Highway Department shall be assessed liquidated damages. The amount levied varies from \$0.01 to \$0.05 per excess pound.

Collection Mechanism

The payment for liquidated damages is collected by the court or the Commonwealth's Attorney, forwarded to the State Treasurer, and allocated to the Highway Fund.

History

The first evidence of a law fixing maximum weights and imposing fines for violation of the weight laws is found in the Acts of 1919, Chapter 35. This law declared that drivers of overweight trucks were guilty of misdemeanors and would be fined not less than \$20.00 nor more than \$80.00. Then in 1934, Chapter 35 of the Acts was designed with the intention of protecting Virginia highways from undue damage or strain. It required that weight limits be posted on each roadway. Penalties for violation of these limits were set at not less than \$10.00 nor more than \$500.00 and/or a prison sentence of not more than six months.

Chapter 510 of the Acts of 1948 permitted an increase in the weight of loaded vehicles on Virginia's roads and provided a \$2.00 penalty for each 100 pounds over the legal weight in addition to all other penalties. Procedures to be followed and penalties to be imposed when a vehicle was determined to be overweight were further enumerated in Chapter 215 of the Acts of 1956 (Code Section 46-335.1). This Act also provided for the collection of the assessed damages by the court and payment of them into the State Treasury. In 1958, it was provided that judgments obtained under this system constituted a lien upon the vehicle. A \$0.10 per excess pound levy (in certain circumstances) was authorized in 1968.

Receipts for Reportable ViolationsDescription

Code Section 14.1-200.1 provides that a person convicted of a violation of either a state law or a local ordinance which is reportable to the DMV be assessed a fee of \$5.00 to partially cover the expenses of recording the violation on his driving record. This fee is added to all other costs, penalties, and fines assessed against the defendant.

Collection Mechanism

The fees collected by the court or the Commonwealth's Attorney are sent to the State Treasurer to be appropriated for highway purposes.

History

The receipts for reportable violations fees were made applicable to offenses occurring on and after July 1, 1964.

Weighing FeesDescription

Weighing fees are charged (in addition to any other penalties) when the driver of an overloaded vehicle is convicted, forfeits bail, or is required to purchase an increased license as a result of a weighing effected by any authorized law enforcement officer. Section 46.1-347 states that the fee for weighing is \$2.00.

Collection Mechanism

Weighing fees are, according to the Code, to be collected by the court. They are allocated, according to law, to the fund appropriated for the administration and maintenance of the State Police, which is, of course, the Highway Fund.

History

Weighing fees first appeared in Chapter 430 in the Acts of 1942, where it was provided that the fees be collected by the same court in which the violator is convicted.

DEPARTMENT OF STATE POLICE COLLECTIONS

The history of the Department of State Police closely parallels the evolution of the DMV. Originally denoted the highway patrol, the Department was instituted on January 28, 1924, along with the DMV. Section 6 of Chapter 99 of that year's Acts invested the highway patrol with the powers of a sheriff. When the State Police separated from the DMV in 1942, Chapter 232 provided for a Superintendent of Police.

Although the State Police collect only one item of revenue (fees for approval certificates), they, like the Courts and Commonwealth's Attorneys, are essential to the enforcement of the Commonwealth's motor vehicle laws. For example, it is the State Police trooper who, suspecting a vehicle of being overloaded, takes it into custody for weighing. As are the DMV and the SCC, the Department is partially supported by revenues from the Highway Fund.

Fees for Issuing Certificates of Approval for Lighting, Warning Signal,
and Brake Testing Devices

Description

Section 46.1-314 of the Code states that those wishing to have either their devices (such as head lamps, safety glass, or safety belts) or their brake testing or headlight testing machines approved must apply to the Superintendent (of State Police) for a certificate of approval. The equipment is then inspected by the State Police. Fees for this inspection range from \$50.00 to \$150.00, depending upon the type of equipment inspected. The list of enumerated devices and corresponding fees set out in the above section has been amended and augmented throughout the years, as would be expected.

Collection Mechanism

The fees collected by the State Police are allocated to the fund for the maintenance of the State Police, that is, the Highway Fund.

History

Generally speaking, the activities of the State Police relating to the Highway Department have remained the same since 1956, when Section 46-316 of the Code was implemented by Chapter 36 of the Acts that year.

VIRGINIA DEPARTMENT OF HIGHWAYS COLLECTIONS

Although the Highway Department collects only 7.0% of the amount received from local revenues which is dedicated to highway construction and maintenance, it is totally supported by the Fund. The policy and direction of the Highway Department are guided by nine commissioners appointed by the Governor for terms of four years and approved by the General Assembly.⁽⁷⁸⁾ Each of the eight highway construction districts is represented by a Commissioner with the Chairman — Douglas B. Fugate being the present Chairman — selected at large.⁽⁷⁹⁾

Virginia first assumed public responsibility for roads in 1723, when the first colony-wide public levy was imposed to support military defense against the Iroquois.⁽⁸⁰⁾ The Commonwealth again became involved in roads in 1785, when the counties failed in their individual attempts to supervise road building. One of the most popular methods of state assistance consisted of the appropriation of certain arrears on a county's public taxes specifically for road purposes to be repaid in specie or in equivalent road work.⁽⁸¹⁾

In 1816, the Commonwealth became further involved in the road business with the creation of the Board of Public Works, which assumed control of the assets of one turnpike company, four canal companies, and two banks. The funds received from these assets were to be invested in selected public works, one of which was road building.⁽⁸²⁾ Many highway projects were completed between 1816 and the commencement of the War Between the States, after which the Commonwealth's road activities fell by the wayside.

Virginia's interest in roads was formally revived on July 1, 1906, when the first Chairman of the Highway Commission, P. St. Julien Wilson, assumed office. He and his three fellow commissioners acted principally as advisors to the counties in methods of road construction and improvement. The Commissioners also approved the distribution of state aid to those counties able to match state appropriations.

A State Highway System, comprising today's primary system, was formed in 1918; into it were incorporated 4,002 miles of roads formerly under county supervision.⁽⁸³⁾ By 1930, 3,147 miles had been added to the system,⁽⁸⁴⁾ and by 1932 the state had assumed jurisdiction over all public roads as provided by the Byrd Road Law (Secondary Roads Act).

The activities and jurisdiction of the Virginia Highway Commission have steadily broadened since 1906 until today the Department is responsible for well over 50,000 miles of roads. The activities described in the following sections represent a mere fraction of the Commission's involvement in road building. A summary of the Department's collections appears in Table 6.

Table 6

State Highway Revenues Collected by the Virginia Department of Highways
Fiscal Year 1972-1973

Source	Amount Collected	% of Total
Receipts for Road Work	\$ 8,028,488	2.1
Hauling Permits	283,351	.07
Highway Permits	183,225	.05
Miscellaneous Revenues		
Land & Building Sales	\$128,215	
Rental of Land & Buildings	814	
Proceeds from Property Sales	2,876	
Refunds from Prior Expenditures	562	
Bridge & Ferry Tolls	176,632	
Local License Sales	2,648	
Other Miscellaneous	<u>112,906</u>	
Total Miscellaneous	424,687	.11
Revenue Bond Funds		
Series 1954	\$13,578,237	
Series 1965	<u>4,029,357</u>	
Total Revenue Bond Funds	\$ 17,607,594	4.7
Total VDH Revenues	\$ 26,527,345	7.03 ^(a)
Total State Highway Revenues	\$377,161,793	100.0

(a) Details may not add to totals due to rounding.

SOURCES: Report of the Comptroller . . . , 1973.

Virginia Department of Highways, Telephone interview with
Joel Amos, Maintenance Division - Permits Engineer,
Richmond, Virginia, August 21, 1973.

Virginia Department of Highways, Telephone interview with
T. B. Omohundro, Fiscal Officer, Richmond, Virginia,
August 22, 1973.

Receipts from Cities, Counties, and Towns for Road Work

Description

The Department usually does the road work for cities, counties, and towns when the political subdivision desires features in addition to those incorporated into a basic state road project. For example, a small town may wish that the Department provides gutters and drainage facilities for a primary road passing through its limits. Since the Department is not under statutory compulsion to provide such facilities, the town must pay the Department for this service.

Collection Mechanism

The payments for road work are forwarded directly to the Department and on to the State Treasurer.

History

These payments have been authorized in the Code for at least twenty years.

Hauling Permits

Description

The issuance of hauling permits is another revenue-producing function of the Department. Such permits were briefly described in the section above relating to mileage permits. Since the two are obtained simultaneously, it is somewhat difficult to separate them. The basic differences are in the nature of the fee and the agency to which each receipt is credited.

Like mileage permits, hauling permits are obtained at any office of the Department of Highways. In contrast to the mileage permit, which is based on miles traveled or trips taken, the hauling permit fee is a flat charge of \$5.00 per permit. These permits are valid for a one-year period, after which they must be renewed along with the mileage permits. Unlike mileage permits, which are credited to the DMV, the receipts from hauling permits represent revenue produced by the Highway Department. (85)

Collection Mechanism

From the local office, hauling permit receipts are forwarded to the District Office, the State Treasurer and the Highway Fund.

History

The system for issuing hauling permits has been authorized in the Code for at least two decades, with only minor changes having been effected in the pertinent Code section during that period.

Highway PermitsDescription

Sometimes referred to as land-use permits, highway permits are issued whenever anyone encroaches for a period of time upon the Highway Department's right-of-way. Such encroachment can take several forms, such as the stringing of telephone or electric wires over the roadway, the installing of a roadside telephone booth, the constructing of a tunnel under the highway by a private entity, or the building of a driveway from the road to a business establishment. Before the right-of-way may be disturbed, application must be made for a highway permit at any local Highway Department office. The applicant is required to post bond, the amount of which depends on the type of project, in order that the Department might recover the cost of repairing any damage which might be done to the right-of-way by the applicant. The amount of the bond is returned to the applicant upon inspection of the completed project by Department officials. In addition to posting bond, the applicant is required to allow inspection of his project by Department personnel, for which he is charged a minimum fee of \$15.00 plus a \$2.00-\$2.50 additional charge (again depending on the scope of the project).

In summary, anyone wishing to do work on the right-of-way belonging to the Highway Department must pay:

BOND	+ MIN. FEE	+ ADDITIONAL CHARGE ⁽⁸⁶⁾
(determined by type of project)	(\$15.00)	(depending on scale of project).

Collection Mechanism

The fees collected for highway permits are sent to the Highway District office where they are forwarded to the State Treasurer and ultimately to the Highway Fund.

Toll Revenue Bond FundsDescription

Toll revenue bond funds accounted for two-thirds of the revenue collected by the Highway Department for fiscal year 1972-1973.⁽⁸⁷⁾ The apparatus through which these funds are collected is outlined in the Virginia Code, Title 33.1, Articles 5⁽⁸⁸⁾ and 6⁽⁸⁹⁾ of Chapter 3, denominated "State Revenue Bond Act" and "State Turnpike Projects", respectively. Since the essential components of both Acts are similar, only the "Revenue Bond Act" is discussed extensively in this section.

Nearly all bond revenues are received from tolls. In the case of the 1954 series of bonds, these are bridge and ferry tolls; in the 1965 series, they are highway tolls from the Virginia Beach-Norfolk Expressway. The projects from which these tolls are

received, enumerated in Code Section 33.1-268, were financed principally from revenue bonds of the state (payable solely from earnings) which the State Highway Commission is empowered by Code Section 33.1-269 to issue. (Included in the list of projects are various bridges, tunnels, and highways around the state.) However, not all revenues for these projects are derived from tolls. To augment the capital raised by issuing these bonds, the Commission is authorized by Code Section 33.1-288 to use money from the Highway Fund to aid in payment of the cost, maintenance, repair, or operation of toll revenue projects as well as to help meet interest payments on the bonds. Thus, it is clear that a commingling of funds received under this Act and funds from the Highway Construction and Maintenance Fund is authorized within construction districts.

The monies received under this Act, whether as proceeds from the sale of bonds, or grants or other contributions, or as tolls and revenues, are placed in the State Treasury. The Comptroller then carries it in a special account, specifically appropriated to the Commission for the purposes of carrying out the provisions of the Article.

The Revenue Bond Act also authorizes the Highway Commission to establish the tolls to be charged for each project in order to ensure that all the revenues from the project are sufficient to pay maintenance and operational costs, as well as to pay for the bonds which fall due and the interest on the bonds.⁽⁹⁰⁾ Additionally, the Commission is empowered to set up a sinking fund to insure repayment of single issue bonds.⁽⁹¹⁾ Furthermore, contributions may be accepted to be used in carrying out the provisions of this Article.⁽⁹²⁾ When the original bond issue is retired, tolls may be eliminated.⁽⁹³⁾

Article 6, "State Turnpike Projects," contains many provisions similar to those in Article 5. Unlike the Revenue Bond Act, this Act does not enumerate specific projects. It does have a provision for a commingling of funds similar to that found in Article 5.⁽⁹⁴⁾

Collection Mechanism

Tolls are collected at the various facilities and forwarded to a special office under the direction of the Commission. They are then forwarded to the State Treasurer, as dictated by the Code.

History

The State Revenue Bond Act, amended by Chapter 110 of Acts of 1950, contained the same basic format as the present one. Although it has been amended seven times since then, these revisions were of minor consequence.

The Act relating to turnpike projects (Article 6) was first enacted in 1952 (Chapter 223), when it added Sections 33-255.1 through 33-255.22 to Title 33 of the Code. This Act was basically the same as the present Article 6; it provided for the

financing of the construction of turnpike projects by the issuance of revenue bonds of the Commonwealth, payable solely from tolls and other revenues, as well as the commingling of funds cited above.

Miscellaneous Revenues

The Virginia Department of Highways collects seven miscellaneous revenues which do not warrant a separate discussion here. Since these revenues are considered to be both minor and self-explanatory, little investigation was conducted regarding them. Land and building sales, rental of land and buildings, proceeds from the sale of surplus property, refund of expenditures from prior years, and other miscellaneous items, are all operations common to any large organization. Bridge and ferry tolls, dating back to 1772, are collected from state-owned bridges and ferries. (95)

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51. Ibid., p. 46.
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60. State Corporation Commission, Sixty-Ninth Annual Report (Richmond: Division of Purchase & Supply), p. 3.
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63. Va. Code Ann. Tit. 56 Sec. 304.9 (1950).
64. Va. Code Ann. Tit. 58 Sec. 627, Sec. 628 (1950).

65. Va. Code Ann. Tit. 58 Sec. 639, Sec. 638.1, Sec. 638.2, Sec. 639, Sec. 643 (1950).
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67. Motor Messenger, Second Decade, Second Installment, pp. 22, 27, 33.
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68. Ibid., pp. 16, 38, 87-89.
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70. Motor Messenger, Second Installment, p. 19.
71. Ibid., p. 19.
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77. The Need for More and Better Highways . . ., pp. 7-8.
78. Va. Code Ann. Tit. 33.1 Sec. 1 (1950).
79. Va. Code Ann. Tit. 33.1 Sec. 2, Sec. 3 (1950).
80. Roberts, Edward Graham, op. cit., p. 23.
81. Ibid., p. 50.
82. Ibid., p. 69.
83. Virginia's Highway Needs, p. 6.
84. Ibid., p. 7.
85. Interview with W. S. Keester, Highway Construction Engineer, and S. Dowell, Secretary, Va. Department of Highways, Charlottesville Residency, August 1, 1973.
86. Ibid.

87. The receipts of the Richmond-Petersburg Turnpike and the Elizabeth River Tunnel are not included in this section because they were not credited to the Highway Fund for the fiscal year 1972-73. It should be noted, however, that the operation of both facilities has been turned over to the Highway Commission.
88. Va. Code Ann. Tit. 33.1, Sec. 267 through Sec. 295 (1950).
89. Va. Code Ann. Tit. 33.1 Sec 296 through Sec. 317 (1950).
90. Va. Code Ann. Tit. 33.1 Sec. 285 (1950).
91. Va. Code Ann. Tit. 33.1 Sec 286 (1950).
92. Va. Code Ann. Tit. 33.1 Sec. 289 (1950).
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APPENDIX A

VIRGINIA CODE SECTIONS PERTAINING TO STATE REVENUE SOURCES
FOR HIGHWAYS

Source	Code Section(s) ^(a)
Division of Motor Vehicles	
Motor Fuel Tax	58-686 through 730.3
Motor Vehicle Sales and Use Tax	58-685.10 through 685.25
Motor Vehicle Title Registration	46.1-41 through 98.1
Motor Vehicle Licenses (Tags)	46.1-41 through 167
Chauffeur and Operator Permits	46.1-349 through 387
Dealer and Salesman Licenses	46.1-113 through 130, 164, 165
Mileage Permits	46.1-43, 44
Fees for Recording, Copying, Certifying Records	46.1-33 through 35
Fees for Service of Process	8-67.1 through 67.3, 46.1-134, 139
State Corporation Commission	
Gross Earnings Road Tax	58-638 through 644
Motor Vehicle Carrier Permits	56-304 through 331
Motor Fuel Road Tax	58-627 through 637
Court or Commonwealth's Attorney	
Liquidated Damages for Violation of Weight Limits	46.1-342
Receipts for Reportable Violations	14.1-200.1
DMV Weighing Fees	46.1-347
State Police	
Fees for Approval Certificates	46.1-314
Virginia Department of Highways	
Receipts for Road Work	33.1-201
Hauling Permits	46.1-343
Highway Permits	N
Toll Revenue Bond Funds	33.1-267 through 320

(a) An attempt has been made to outline the location of the bulk of information on these revenue sources. This does not purport to be a complete list of all Code Sections relevant to highway revenues.

N = Not ascertained.

SOURCE: Code of Virginia, 1950.

