

23 VAC 10-390. VIRGINIA SOFT DRINK EXCISE TAX REGULATIONS

~~23 VAC 10-390-10. [Reserved]~~

23 VAC 10-390. VIRGINIA SOFT DRINK EXCISE TAX REGULATIONS

~~23 VAC 10-390-30. Tax levied.~~

~~A. In addition to all other taxes levied upon wholesalers or distributors of carbonated soft drinks, there is imposed an annual state soft drink excise tax.~~

~~1. The tax is imposed on every wholesaler or distributor of carbonated soft drinks sold for consumption or use in Virginia.~~

~~2. The tax is applicable to the gross receipts from all sales of carbonated soft drinks for consumption or use in Virginia regardless of the physical location of the business selling such soft drinks.~~

~~3. The tax is imposed upon soft drinks only once and is imposed upon the first handler of such drinks who qualifies as a wholesaler or distributor as defined in 23 VAC 10-390-20.~~

~~B. The tax rate schedule applicable to the gross receipts from the wholesaler or distributor's sale of carbonated soft drinks is as follows:~~

Bracket of Gross Receipts	Tax
\$100,000 or less	\$ 50
100,001-250,000	100
250,001-500,000	250
500,001-1,000,000	750
1,000,001-3,000,000	1,500

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3,000,001-5,000,000	3,000
5,000,001-10,000,000	4,500
10,000,001 and above	6,000

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~~23 VAC 10-390-50. Tax segregated for state taxation.~~

~~The soft drink excise tax is segregated for Commonwealth taxation only and no county, city, town or other political subdivision of this Commonwealth shall impose a tax on such businesses measured by their gross receipts except for the tax authorized under Chapter 37, Title 58.1, Code of Virginia.~~