

23 VAC 10-210. RETAIL SALES AND USE TAX

~~23 VAC 10-210-60. Agricultural and seafood processing.~~

~~A. The following terms, when used in this section, shall have the following meanings, unless the context clearly indicates otherwise:~~

~~"Agricultural commodity" means crops, horticultural products, poultry, livestock, livestock products, worms, and other farm products produced from an agricultural production process as determined in 23 VAC 10-210-50.~~

~~"Seafood commodity" means fish and other seafood.~~

~~B. The sale of an agricultural commodity or seafood commodity to any person for the purpose of preparing, finishing, or manufacturing such commodity for sale is exempt from the tax. The sale at retail of the prepared, finished, or manufactured agricultural or seafood commodity is taxable.~~

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~~23 VAC 10-210-110. Alcoholic beverages.~~

~~Alcoholic beverages sold by the Virginia Alcoholic Beverage Control Board through its government stores are subject to the Virginia Retail Sales and Use Tax Act. The sales and use tax applies to all retail sales of alcoholic beverages of every kind by every dealer. This includes sales of beer, wine, mixed beverages, etc. In each case the tax is computed on the total amount charged the customer by the dealer without deduction for excise or other taxes borne by the beverages.~~

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~~23 VAC 10-210-150. Bad checks.~~

~~Any person who tenders a bad check and fails to pay the amount due within five days after the Department of Taxation has given notice in person or written notice by registered or certified mail is guilty of larceny. Such person shall also be subject to a penalty of \$25 and the civil penalties set out in 23 VAC 10-210-2030.~~

~~A bond may be required of any person who has tendered a bad check.~~

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~~23 VAC 10-210-180. Barber and beauty shops.~~

~~Barber and beauty shop operators are engaged primarily in rendering personal services, and their gross receipts are not subject to sales tax. They are the consumers of the materials used in their businesses and are required to pay the tax on all their purchases. When barber and beauty shop operators go beyond the rendition of personal services and sell tangible personal property such as wigs, toupees, tonics, etc., they are required to register and collect and pay the tax on such sales. An operator holding a Certificate of Registration is not entitled to buy any item under a resale certificate of exemption unless it is bought by him for outright sale in the form of tangible personal property.~~

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~~23 VAC 10-210-200. Book rental libraries.~~

~~Book sales to a rental library for rental to its customers are sales for resale not subject to the tax. Any person engaged in the business of renting or selling books is required to register as a dealer and to collect and pay the tax on charges made for such rentals or sales.~~

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~~23 VAC 10-210-210. Bowling alleys.~~

~~Operators of bowling alleys are the consumers of the tangible personal property used in their businesses and are required to pay the tax on all their purchases. Rentals of equipment and supplies, including automatic pin spotters, used in the operation of the business are taxable. However, bowling balls, shoes and other equipment purchased for resale or rental may be purchased under a resale certificate of exemption. The tax applies to sales at retail and rentals of such property and must be collected and paid by the operator.~~

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~~23 VAC 10-210-240. "Business" defined.~~

~~As used in this chapter, the term "business" means any activity engaged in by any person with the object of direct or indirect gain, benefit or advantage. "Business" includes the leasing of property by an entity organized for such purpose, even if its only activity is the lease or rental of a single item or single group of items.~~

~~For occasional sale, see 23 VAC 10-210-1080.~~

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~~23 VAC 10-210-260. Catalogs and other printed materials.~~

~~A. The following words and terms, when used in this section, shall have the following meanings, unless the context clearly indicates otherwise:~~

~~"Administrative supplies" includes, but is not limited to, letterhead, envelopes and other stationery, invoices, billing forms, payroll forms, price lists, time cards, computer cards, certificates, business cards, diplomas, and awards. The term also includes supplies for internal use by the purchaser, such as menus, calendars, datebooks, desk reminders, appointment books, and employee newsletters.~~

~~"Other printed materials" means items which are similar to catalogs and which are used in advertising tangible personal property for sale. Brochures, leaflets, and similar items are examples of other printed materials, but price lists, merchandising displays, floor racks, and similar items are not.~~

~~"Similar printed materials" means printed materials used for promotional purposes, except administrative supplies.~~

~~B. The tax does not apply to catalogs and other printed materials or to paper furnished to a printer for fabrication into catalogs and other printed materials used in advertising tangible personal property for sale, and any envelopes, containers and labels used for packaging and mailing them, when stored for 12 months or less in the state and distributed for use outside this state.~~

~~The tax does apply to catalogs and other printed materials, and envelopes, containers and labels for mailing unless the materials meet all three of the following conditions:~~

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1. ~~The materials will be stored in Virginia for less than 12 months;~~
2. ~~The materials will be distributed for use outside Virginia; and~~
3. ~~The materials will be used for advertising the sale of tangible personal property.~~

~~As explained in detail in 23 VAC 10-210-3010 H, letters, brochures, reports, and similar printed materials, other than administrative supplies, are exempt from the tax from July 1, 1986, to June 30, 1990, provided such materials (i) will be stored in Virginia for less than 12 months and (ii) will be distributed for use outside Virginia. Examples of taxable and exempt printed materials are listed in 23 VAC 10-210-3010 H. It should be noted that some items not qualifying for exemption as catalogs and other printed materials may qualify for the exemption explained here and in 23 VAC 10-210-3010 H.~~

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~~23 VAC 10-210-270. Cemeteries and crematoriums.~~

~~The tax applies to all sales of tangible personal property by cemeteries and crematoriums, including boxes, urns, markers, vases, flowers, vaults, and lawn crypts.~~

~~The tax does not apply to sales of lots, garden crypts and niches, mausoleums which are real property. Persons selling and installing crypts, niches and mausoleums are the consumers of all property sold and used and must pay the tax on such items at the time of purchase.~~

~~The tax applies to purchases of equipment and supplies for use and consumption by cemeteries and crematoriums. Such purchases include, but are not limited to, materials and supplies used in construction, maintenance, improvement or alteration of buildings and grounds; also seeds, insecticides, plants and fertilizers.~~

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~~23 VAC 10-210-300. Chemicals.~~

~~Retail sales of chemicals are taxable. Any person who buys chemicals for use or consumption in rendering services or performing repair work is required to pay the tax on such chemicals at the time of purchase. For example, a dry cleaner who purchases cleaning fluid for use in performing cleaning services must pay the tax on such fluid at the time of purchase.~~

~~Chemicals for use directly in manufacturing or processing (see 23 VAC 10-210-920), for direct and exclusive use in basic research or research and development in the experimental or laboratory sense (see 23 VAC 10-210-3070 through 23 VAC 10-210-3074), or for use in agricultural production for market (see 23 VAC 10-210-50) may be purchased exempt from the tax.~~

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~~23 VAC 10-210-330. Coin dealers.~~

~~Sales of coins, gold and silver bars or other tangible personal property by coin dealers are subject to the tax. For sales of such items by banks, see 23 VAC 10-210-170.~~

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~~23 VAC 10-210-460. Dealer defined.~~

~~The term "dealer" includes every person who:~~

- ~~a. Manufactures or produces tangible personal property for sale at retail, for use, consumption or distribution, or for storage to be used or consumed in this state.~~
- ~~b. Imports or causes to be imported into this state tangible personal property from any state or foreign country, for sale at retail, for use, consumption or distribution, or for storage to be used or consumed in this state.~~
- ~~c. Sells at retail, or who offers for sale at retail, or who has in his possession for sale at retail, or for use, consumption or distribution or for storage to be used or consumed in this state, tangible personal property.~~
- ~~d. Has sold at retail, or used, consumed or distributed, or stored for use or consumption in this state, tangible personal property and who cannot prove that the tax has been paid on the sale at retail, the use, consumption, distribution or storage of the tangible personal property.~~
- ~~e. Leases or rents tangible personal property for a consideration, permitting the use or possession of such property without transfer of title.~~
- ~~f. Is the lessee or rentee of tangible personal property, and who pays to the owner of the property a consideration for the use or possession of the property without acquiring title.~~
- ~~g. As a representative, agent or solicitor of an out-of-state principal solicits, receives and accepts orders from persons in this state for future delivery and whose principal refuses to register as a dealer.~~

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~~h. Shall become liable to and shall owe this state any amount of tax, whether he holds, or is required to hold, a certificate of registration or not.~~

~~Effective July 1, 1979, a dealer shall be deemed to have sufficient activity within the state to require registration if he:~~

~~a. Maintains or has within this state, directly or through an agent or subsidiary, an office, warehouse or place of business of any nature;~~

~~b. Solicits business in this state by employees, independent contractors, agents or other representatives;~~

~~c. Advertises in newspapers or other periodicals printed and published within this state, on billboards or posters located in this state, or through materials distributed in this state by means other than the United States mail; or~~

~~d. Makes regular deliveries of tangible personal property within this state by means other than common carrier. A person shall be deemed to be making regular deliveries if vehicles other than those operated by a common carrier enter this state more than 12 times during a calendar year to deliver goods sold by him.~~

~~Note: A wholesaler, as distinguished from a retailer, is a seller who sells for resale only.~~

~~If he sells both at wholesale and at retail, he is a retailer as to his retail sales. For information on registering, see 23 VAC 10-210-290.~~

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~~23 VAC 10-210-510. Direct payment permits.~~

~~The Department of Taxation may issue direct payment permits to manufacturers, mine operators and public service corporations. A permit is issued conditioned upon an arrangement under which no county or city will suffer the loss of any local sales or use tax revenue because of the permit. In making sales to the holder of any such permit, dealers are not required to collect and pay the tax on such sales until notified in writing that the permit has been cancelled.~~

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~~23 VAC 10-210-520. Employee associations and organizations.~~

~~Employee associations and organizations regularly selling tangible personal property to members or others must register to collect and pay the tax. All employee organizations should contact the Department of Taxation to determine if they should register. For occasional sales, see 23 VAC 10-210-1080.~~

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~~23 VAC 10-210-540. Exemptions.~~

~~Under principles established by the courts, taxation is the rule and exemption is the exception. Therefore, exemptions from the sales and use tax are strictly construed, that is, when exemption language is susceptible of two constructions, one granting the exemption and the other not granting it, the construction denying the exemption will be followed. For the use of certificates of exemption, see 23 VAC 10-210-280.~~

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~~23 VAC 10-210-640. Funeral directors.~~

~~Effective October 1, 1979, funeral directors are required under §54.1-2812 of the Code of Virginia to itemize charges for funeral expenses; therefore, tangible personal property listed on the itemized statement of funeral expenses is subject to the Virginia sales tax on the retail sales price of the property. Tangible personal property subject to sales tax includes, but is not limited to, caskets, vaults, crypts or boxes, air shipment trays, cremation rental caskets, urns, clothing, flowers, crucifixes, rosaries, registration books, and acknowledgement cards. These items may be purchased by the funeral director exempt from sales tax by issuing the supplier a resale certificate of exemption, Form ST-10.~~

~~Charges for professional services, administrative services, preparation of the remains, funeral home facilities, automotive equipment, and cash advances for services are not subject to sales tax.~~

~~Equipment and supplies, including embalming materials and other tangible personal property used in preparation of the remains, chapel furnishings, etc., are purchases for use or consumption by funeral directors and are taxable at the time of purchase.~~

~~If a Virginia director conducts a funeral in the state and furnishes tangible personal property that is delivered in Virginia, the tax applies even though interment may occur in another state.~~

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~~23 VAC 10-210-710. Homes for the care and maintenance of children or other persons. The tax applies to purchases of tangible personal property by homes for the care and maintenance of children or other persons, whether conducted for profit or not. However, effective July 1, 1980, the tax does not apply to sales to homes for adults as defined by §63.1-172 of the Code of Virginia conducted not for profit. The tax does not apply to receipts for the care and maintenance of such persons.~~

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~~23 VAC 10-210-740. Ice.~~

~~The tax applies to retail sales of ice, including ice used to cool or chill storage rooms, compartments, delivery trucks, etc., for keeping perishable items.~~

~~Ice is not taxable when it becomes a part of a beverage for resale; or if it constitutes a supply used directly in manufacturing, etc. under 23 VAC 10-210-920 C; or if it is used as a packaging material in a package containing perishable tangible personal property for sale.~~

~~Persons engaged in the manufacture of ice for sale or resale are classified as industrial manufacturers and qualify for the exemption set forth in 23 VAC 10-210-920.~~

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~~23 VAC 10-210-890. Lost, damaged or unclaimed property.~~

~~The tax does not apply to compensation paid by a common carrier to a customer for tangible personal property lost or damaged while in the carrier's possession. If a common carrier sells damaged or unclaimed property, it must register as a dealer and collect and pay the applicable tax. For common carriers of property, see 23 VAC 10-210-370.~~

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~~23 VAC 10-210-950. Miniature golf courses and driving ranges.~~

~~The tax applies to purchases of golf balls, golf clubs and all other tangible personal property for use and consumption by operators of miniature golf courses and driving ranges. Charges made to customers for playing golf or driving golf balls are not subject to tax.~~

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~~23 VAC 10-210-1000. Motor vehicle dealers.~~

~~Retail sales of accessories, parts, air conditioners, tires, tubes, batteries, etc., are subject to the Virginia retail sales and use tax. However, the tax does not apply to attachments on or accessories to a motor vehicle at the time of sale that are included in the sales price for measuring the Virginia motor vehicle sales and use tax.~~

~~The tax does not apply to the exchange of parts under a warranty or guarantee if no charge is made. However, the tax applies to any difference charged for parts so exchanged. (For extended warranty plans, see 23 VAC 10-210-910).~~

~~The tax does not apply to purchases of parts and component materials for reconditioning dealer-owned motor vehicles for resale.~~

~~Parts used in repairing customers' motor vehicles are taxable. Charges for repair labor are not taxable when billed separately.~~

~~The tax does not apply to a handicapped person's purchase of special equipment that will be installed on a motor vehicle to enable him to operate the motor vehicle.~~

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~~23 VAC 10-210-1010. Motor vehicle fuels.~~

~~The tax does not apply to motor vehicle fuels that are subject to the motor vehicle or special fuels taxes (imposed under §§58.1-2100 et seq. of the Code of Virginia and administered by the Department of Motor Vehicles), unless the motor vehicle or special fuels tax is refunded. If the tax is refunded the retail sales and use tax will apply to the cost price of the fuel to which the refund is applicable. Fuel which is used in boats or for any other statutorily exempt purpose is not subject to sales or use tax.~~

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~~23 VAC 10-210-1040. Moving residence or business into Virginia; use tax.~~

~~The use tax does not apply to tangible personal property purchased outside this state for use outside this state by a nonresident person or a business entity not actually doing business within this state, who later brings such tangible personal property into this state in connection with his establishment of a permanent residence or business in this state, provided that such property was purchased more than six months prior to the date it was first brought into this state or prior to the establishment of such residence or business, whichever first occurs. This section does not apply to tangible personal property temporarily brought into this state for the performance of contracts for the construction, reconstruction, installation, repair or for any other service with respect to real estate or fixtures thereon. For use tax, see 23 VAC 10-210-6030.~~

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~~23 VAC 10-210-1050. Music systems.~~

~~Persons who are engaged in transmitting music, including FM multiplex radio transmission of background music, to subscribers who receive such transmission via antennas and receiving equipment owned by the transmitter are providing a service, the charge for which is not subject to the tax. The person providing such service must pay the tax on the purchase of all tangible personal property which they use, including the antennas, transmitters, receivers, and music tapes. Persons providing music systems to subscribers only and not for dissemination to the general public are not "broadcasting" and are not entitled to the exemption set forth in 23 VAC 10-210-3030.~~

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~~23 VAC 10-210-2000. Painters and paperhangers.~~

~~The tax does not apply to the charges for services performed by painters and paperhangers. They are consumers of all tangible personal property used by them and must pay the tax to their suppliers on purchases of paint, wallpaper, supplies, equipment, etc.~~

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~~23 VAC 10-210-2010. Pawnbrokers.~~

~~The tax applies to retail sales of tangible personal property by pawnbrokers, lien holders, mortgagees, etc., regardless of how the property was acquired.~~

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~~23 VAC 10-210-2030. Penalties and interest; generally.~~

~~A. Civil penalties. A dealer who fails to file a return and pay the full amount of tax by the required due date is subject to a penalty of 6.0% of the amount of the tax due and unpaid for each month or fraction thereof, until paid, not to exceed 30%. In no case will the penalty be less than \$10, even if no tax is due for the period.~~

~~However, in the case of filing a false or fraudulent return with intent to defraud the Commonwealth or of willful failure to file a return with intent to defraud the Commonwealth, a penalty of 50% of the amount of tax actually due will be assessed. Under reporting gross sales, gross proceeds or cost price by 50% or more is prima facie evidence of intent to defraud the Commonwealth.~~

~~At the discretion of the Tax Commissioner, the penalty may be abated or waived provided the taxpayer can demonstrate good cause for the failure to file or pay the full amount on time. Requests for waiver or abatement of penalty must be made in writing to the Department of Taxation and must include all pertinent facts to support the request.~~

~~B. Criminal penalties.~~

~~1. Misdemeanors.~~

~~a. Collection of tax. Any dealer who neglects, fails, or refuses to pay or collect the tax, either by himself or through his agents or employees, shall be guilty of a Class 1 misdemeanor.~~

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~~b. Records. Every dealer required to pay or collect the sales and use tax shall keep a record of all sales, leases and purchases of tangible personal property. Records and supporting documents shall be retained for a period of three years from the required date for filing a return to which such records and documents pertain. Any dealer failing to keep such records shall be guilty of a Class 1 misdemeanor.~~

~~The Tax Commissioner is authorized to examine the books, records and other documents of all transportation companies, agencies, firms or persons that conduct business by truck, rail, water, airplane or otherwise to identify the dealers who ship tangible personal property into or out of Virginia which may be subject to the tax. Any transportation company, agency, firm or person who refuses to permit such examination shall be guilty of a Class 1 misdemeanor.~~

~~c. Returns. Any dealer failing or refusing to file a return or failing or refusing to file a supplemental return or other data in response to a summons or other inquiry by the Tax Commissioner or who makes a false or fraudulent return with intent to evade the tax, or who gives or knowingly receives a false or fraudulent exemption certificate shall be guilty of a Class 1 misdemeanor.~~

~~d. Certificates of registration. Any dealer and each officer of any corporation who conducts business in the Commonwealth without obtaining a certificate of registration, or who conducts business in the Commonwealth after a certificate of registration has been suspended or revoked, shall be guilty of a Class 2 misdemeanor.~~

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~~2. Felonies. Any dealer engaged in business in the Commonwealth who, through two or more acts or omissions within a period of 90 days, collects, or is deemed to have collected or withheld, any state sales or use or withholding tax totaling \$1,000 or more and willfully fails to truthfully account for and remit to the department such tax shall be guilty of a Class 6 felony. For example, assume that a dealer collects \$5,000 in sales tax and withholds Virginia income tax of \$500 from his employees for the same period and willfully fails to remit such taxes, instead converting the funds to his own use. The failure to remit the sales and withholding taxes are separate acts for purposes of this section and could result in the dealer being charged with a Class 6 felony.~~

~~C. Interest. Interest at the rate established in §6621 of the Internal Revenue Code, as amended, plus 2.0% accrues on the tax until paid or until an assessment is issued. At the time the assessment is issued, a bill will be sent to the taxpayer for the tax, penalty and interest which must be paid within 30 days from the date of the bill. If the bill is not paid in full within the 30-day period, interest at the prescribed rate will accrue on the full amount of the assessment from the date of initial assessment until payment is made. Interest is mandatory and cannot be waived. (See Article 1 (§58.1-1 et seq.) of Title 58.1 of the Code of Virginia for the rate of interest.)~~

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~~23 VAC 10-210-2034. Penalties and exemption certificates.~~

~~The Tax Commissioner may impose penalties or suspend the use of an exemption certificate for one year for any person or entity found to have misused an exemption certificate. In lieu of suspension, the Tax Commissioner may assess a penalty of up to \$1,000 for the misuse of an exemption certificate by that person or entity or by any other person or entity who, with the consent or knowledge of the exemption holder, has misused the certificate. Any person who uses an exemption certificate after suspension is guilty of a Class 1 misdemeanor.~~

~~Examples:~~

- ~~1. An officer of a corporation engaged in the manufacturing of products for sale or resale purchases furnishings for his home using a manufacturing exemption certificate, Form ST-11. Such purchases would be deemed as a misuse of the exemption certificate.~~
- ~~2. A representative of a nonprofit organization, exempt under Chapter 6 (§58.1-600 et seq.) of Title 58.1 of the Code of Virginia, purchases groceries for his own use using a nonprofit exemption certificate, Form ST-13. Such purchases would also be deemed as a misuse of the exemption certificate.~~

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~~23 VAC 10-210-2040. "Person" defined.~~

~~"Person" includes any individual, firm, partnership, cooperative, nonprofit membership corporation, joint venture, association, corporation, estate, trust, business trust, trustee in bankruptcy, receiver, auctioneer, syndicate, assignee, club, society, or other group or combination acting as a unit, body politic or political subdivision, whether public or private, or quasi-public.~~

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~~23 VAC 10-210-4000. "Sales price" and "cost price."~~

~~A. "Sales price" means the total amount for which tangible personal property or taxable services are sold and includes any services in connection with such sale. Sales price includes any amount for which credit is given to the customer as well as federal manufacturers' excise taxes. No deduction in the computation of sales price is allowed for the cost of the property sold, the cost of materials used, labor or service costs, losses or any other items of expense. For example, charges for monogramming or gift wrapping an article sold are considered to be services in connection with the sale and are includible in "sales price."~~

~~"Sales price" does not include (a) cash discounts; (b) separately stated charges for repair installation, application or remodeling labor or services; (c) separately stated finance, carrying or service charges or interest directly attributable to credit extended on sales under conditional sales contracts or other conditional deferred payment contracts (such as installment sales); (d) separately stated charges for the delivery of the property sold by the seller to the purchaser (see 23 VAC 10-210-6000 for transportation charges; (e) separately stated federal retailers' excise taxes; (f) the state or local sales and use taxes; and (g) the local excise tax on meals and lodging.~~

~~B. "Cost price" means the actual cost of an item of tangible personal property and is computed in the same manner as "sales price" set forth in subsection A above.~~

~~For trade-ins, see 23 VAC 10-210-5070.~~

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~~23 VAC 10-210-4030. Seeds and seedlings.~~

~~The tax does not apply to sales of seeds and seedlings to a person who plants them in soil for growing agricultural products for market.~~

~~The tax applies to purchases of seeds and seedlings for use on lawns, golf courses, or in residential, commercial or other beautification projects.~~

~~For agricultural production of trees, see 23 VAC 10-210-50.~~

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~~23 VAC 10-210-4060. Shoe, leather, jewelry and like repairmen.~~

~~The tax does not apply to charges for repairs made by shoe, leather, jewelry and like repairmen. Purchases of equipment, tools, materials and supplies used in performing such repairs are taxable at the time of purchase.~~

~~When repairmen go beyond performing repairs and regularly engage in selling tangible personal property, they must register as dealers and collect and pay the tax on retail sales. For example, a shoe repair shop may also sell insoles, shoe polish, etc. and would be liable for collection and payment of the tax on the retail sales of the insoles and polish.~~

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~~23 VAC 10-210-4080. Skating rinks and ski resorts.~~

~~Operators of skating rinks and ski resorts are the consumers of the tangible personal property used in their businesses and are required to pay the tax to their suppliers on all their purchases. However, any tangible personal property purchased for resale or rental can be purchased under resale certificates of exemption. The tax applies to sales at retail and rentals of such property and must be collected and paid by the operator. If the operator rents any equipment or supplies from others for use in the operation of his business, other than for specific taxable re-rental, the rentals are taxable.~~

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~~23 VAC 10-210-4090. Social and fraternal organizations.~~

~~The tax applies to retail sales of tangible personal property to all social and fraternal organizations, including, but not limited to, fraternal societies, trade or professional associations, lodges, orders, their auxiliaries, sororities and fraternities.~~

~~If such an organization regularly engages in the business of selling tangible personal property, it must register as a dealer and collect and pay the applicable tax.~~

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~~23 VAC 10-210-5000. Stamp dealers.~~

~~Sales of stamps or other tangible personal property by stamp dealers are subject to the tax.~~

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~~23 VAC 10-210-5010. Stockbrokers.~~

~~A. Generally. Charges made by stockbrokers for providing consultation, trading stocks, securities and commodities and similar transactions are charges for professional services and are not subject to the tax.~~

~~B. Purchases. Stockbrokers are the consumers of all tangible personal property used in their operations and must pay the tax on all such property at the time of purchase.~~

~~C. Stock quotation services. Charges to stockbrokers for stock quotation services which provide the transfer of stock information via electronic media are service transactions and are not subject to the tax. Persons providing such services are the consumers of all property used in providing such services and must pay the tax on all such property.~~

~~Charges for standard printed reports, industrial reference manuals and updates, and similar items are retail sales of tangible personal property, the total charge for which is subject to the tax. Persons engaged in selling such items must register as dealers and collect the tax on all sales.~~

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~~23 VAC 10-210-5020. Summer camps.~~

~~Operators of summer camps, whether operated for profit or not, are consumers of all tangible personal property used in their operations. Their purchases are subject to the tax. Fees charged for attendance are not taxable. A summer camp operated by a school conducted not for profit or under its sponsorship on the school's property is still required to pay the appropriate sales or use tax.~~

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~~23 VAC 10-210-5030. "Tangible personal property" defined.~~

~~"Tangible personal property" means personal property that can be seen, weighed, measured, felt or touched, or is in any other manner perceptible to the senses. Stocks, bonds, notes, insurance and other obligations or securities are intangible personal property and are not subject to the tax.~~

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~~23 VAC 10-210-5040. Telecommunications systems.~~

~~A. Intercom, interconnect, public address and telephone systems. The tax applies to the total charge for the sale or lease of intercom, interconnect and telephone systems.~~

~~Separately stated charges for the installation of such systems are not subject to the tax.~~

~~Persons engaged in the sale or lease of such systems must pay the tax on all equipment and supplies used in installation, including, but not limited to, equipment and tools and wiring and other similar items.~~

~~B. Paging systems. Charges for providing paging services are deemed to be charges for a service and are not subject to the tax. Persons providing such services are the consumers of the paging devices and all other property used in providing the paging service and must pay the tax on the purchase of such property. If any person engages in the sale of paging devices, he will be deemed to be a retailer with respect to such sales and will be liable for the collection and payment of the tax on the charge for such devices.~~

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~~23 VAC 10-210-5050. Tire recappers and retreaders.~~

~~Persons engaged in tire recapping or retreading are deemed to be industrial processors and are eligible for the exemption set forth in 23 VAC 10-210-920. Persons engaged in tire repair are deemed to be repair operations and are subject to the provisions of 23 VAC 10-210-3050.~~

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~~23 VAC 10-210-5080. Trading stamp companies.~~

~~A. Generally. The tax does not apply to a trading stamp company's charges to a dealer entitling him to distribute to customers trading stamps that are redeemable by the trading stamp company in cash or premiums.~~

~~B. Purchases of stamps, catalogs and promotional materials. The trading stamp company is the consumer of and must pay the tax on the purchase of all trading stamps, stamp collection books, premium catalogs, advertising and promotional materials, etc., for which no specific charge is made to its dealers. If a trading stamp company makes a separate charge for trading stamp collection books, premium catalogs, promotional or advertising materials, or any other item of tangible personal property, in addition to any charges made under the first paragraph of this section, it must collect the appropriate tax from its customer. However, in filing a subsequent return, the trading stamp company is entitled to deduct from gross sales the cost price of the items so sold on which the tax was previously paid.~~

~~C. Redemption and purchase of premiums. When a trading stamp company accepts trading stamps or a combination of trading stamps and cash in exchange for premiums, the transaction is subject to the tax. The trading stamp company must collect the tax from the person surrendering the stamps, based on the total value of the stamp book and any cash paid. The trading stamp company is not required to pay the tax on the purchase of the premiums, but should furnish its suppliers certificates of exemption.~~

23 VAC 10-210. RETAIL SALES AND USE TAX