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## 2018 SESSION

[another bill?](#) | [print version](#)**HB 1441 All-terrain vehicles (ATVs), mopeds, and off-road motorcycles; taxation.**
 Introduced by: [Robert D. Orrock, Sr.](#) | [all patrons](#) ... [notes](#) | [add to my profiles](#)
**SUMMARY AS ENACTED WITH GOVERNOR'S RECOMMENDATION** [\(all summaries\)](#)

**Taxation of all-terrain vehicles, mopeds, and off-road motorcycles.** Provides that all-terrain vehicles, mopeds, and off-road vehicles shall be subject to the motor vehicle sales and use tax but exempt from the retail sales and use tax. Current law provides that such vehicles are subject to the retail sales and use tax but exempt from the motor vehicle sales and use tax. The motor vehicle sales and use tax would be imposed at the same rate as the state and local sales and use tax: at a rate of six percent in Planning Districts 8 and 23 and 5.3 percent in the rest of the state. The revenues collected from the motor vehicle sales tax on all-terrain vehicles, mopeds, and off-road vehicles would be distributed in the same manner as the state and local retail sales and use tax. The bill has a delayed effective date of October 1, 2018. This bill is identical to **SB 249**.

**FULL TEXT**[01/16/18 House: Presented and ordered printed 18103871D pdf | impact statement](#)[02/07/18 House: Committee substitute printed 18106096D-H1 pdf | impact statement](#)[02/26/18 House: Bill text as passed House and Senate \(HB1441ER\) pdf | impact statement](#)[04/18/18 House: Reenrolled bill text \(HB1441ER2\) pdf](#)[04/18/18 Governor: Acts of Assembly Chapter text \(CHAP0838\) pdf](#)**AMENDMENTS**[House subcommittee amendments and substitutes](#)[Governor's recommendation](#)**HISTORY**[01/16/18 House: Presented and ordered printed 18103871D](#)[01/16/18 House: Referred to Committee on Finance](#)[01/30/18 House: Assigned Finance sub: Subcommittee #1](#)[01/31/18 House: Subcommittee recommends reporting with substitute \(9-Y 1-N\)](#)[02/07/18 House: Committee substitute printed 18106096D-H1](#)[02/07/18 House: Reported from Finance with substitute \(20-Y 2-N\)](#)[02/09/18 House: Read first time](#)[02/12/18 House: Read second time](#)[02/12/18 House: Committee substitute agreed to 18106096D-H1](#)[02/12/18 House: Engrossed by House - committee substitute HB1441H1](#)[02/13/18 House: Read third time and passed House \(81-Y 19-N\)](#)[02/13/18 House: VOTE: PASSAGE \(81-Y 19-N\)](#)[02/14/18 Senate: Constitutional reading dispensed](#)[02/14/18 Senate: Referred to Committee on Finance and Appropriations](#)[02/20/18 Senate: Reported from Finance \(11-Y 0-N\)](#)[02/21/18 Senate: Constitutional reading dispensed \(40-Y 0-N\)](#)[02/22/18 Senate: Read third time](#)[02/22/18 Senate: Passed Senate \(40-Y 0-N\)](#)[02/26/18 House: Enrolled](#)[02/26/18 House: Bill text as passed House and Senate \(HB1441ER\)](#)[02/26/18 House: Signed by Speaker](#)[02/28/18 Senate: Signed by President](#)[03/02/18 House: Enrolled Bill communicated to Governor on March 2, 2018](#)[03/02/18 Governor: Governor's Action Deadline Midnight, March 9, 2018](#)[03/09/18 House: Governor's recommendation received by House](#)[04/18/18 House: House concurred in Governor's recommendation \(77-Y 21-N\)](#)

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04/18/18 House: VOTE: ADOPTION (77-Y 21-N)

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04/18/18 Senate: Senate concurred in Governor's recommendation (39-Y 0-N)

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04/18/18 Senate: Reconsideration of Governor's recommendation agreed to (38-Y 0-N 1-A)

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04/18/18 Senate: Senate concurred in Governor's recommendation (39-Y 0-N)

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04/18/18 Governor: Governor's recommendation adopted

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04/18/18 House: Reenrolled

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04/18/18 House: Reenrolled bill text (HB1441ER2)

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04/18/18 House: Signed by Speaker as reenrolled

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04/18/18 Senate: Signed by President as reenrolled

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04/18/18 House: Enacted, Chapter 838 (effective 10/1/18)

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04/18/18 Governor: Acts of Assembly Chapter text (CHAP0838)

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