

Virginia Department of Taxation

TAXABLE SALES REPORT INTRODUCTION

This report provides taxable sales information for counties and cities in the Commonwealth of Virginia. **The taxable sales figures presented here are based on Virginia sales tax revenues reported on the dealers' returns. The period covered by the report reflects all deposits received during the timeframe noted on the report, regardless of the taxpayer's filing period.** The amount of annual taxable sales by locality in odd-numbered years is among the elements in the Composite Index of Ability to Pay used by the Department of Education to allocate school-aid money.

The figures presented should be viewed as approximations of the actual taxable sales for the period. The accuracy of taxable sales as a measure of retail sales depends upon a variety of factors, such as correct filing of returns, mailing and processing conditions, and the number of filing days in the month.

The taxable sales report is based on all sales tax receipts received by the Department of Taxation. Taxable sales for a locality reflect payments for sales made during the current period, tax payments based on audit settlements for sales occurring in previous periods, and any transfers of revenue from one locality to another to correct errors in filing of tax returns. **Deposit, refund, and bad check adjustments are not reflected in the taxable sales report.**

The Department of Taxation releases taxable sales information for each quarter as well as a separate computation of taxable sales figures for the calendar year. **Combining the quarterly reports will not yield a complete annual sales total.** Late filers or locality transfers processed after the close of the quarterly period are not reflected in the relevant quarter, and, in certain circumstances, would not be included in the following quarter's totals. **Also, total figures appearing on the Commonwealth page of these reports are not equal to the sum of the counties and cities pages, given that adjustments made to unassigned localities will be counted in the state totals, but not in the totals for the counties and cities.** All payments and transfers made during the calendar year ending December 31 are included in the annual report totals.

The number of registered dealers in each business classification code accounts for multiple locality dealers. Pursuant to Section 58.1-3 of the Code of Virginia, if there less than four dealers in a business classification for a locality, the taxable sales data are reported in the Miscellaneous and Unidentifiable category. Statewide statistics, however, reflect the taxable sales of all such dealers in their proper classification.

The taxable sales report includes only those items that are subject to the sales and vending tax. **Numerous sales are excluded or exempted. Among the sales specifically excluded are sales of motor vehicles, trailers, semi-trailers, mobile homes, travel trailers, motor vehicle fuels, and fuels for domestic consumption.** These, and other, exclusions and exemptions are set out in Sections 58.1-602 and 58.1-609.1 through 58.1-609.10 of the Code of Virginia. **Also excluded are sales subject to the use tax such as Internet and catalog sales.**

The taxable sales reports are available on our website at www.tax.virginia.gov. Please contact the Department of Taxation, at 804/371-4371 or 804/786-3507 for questions about the data.