



## Frequently Asked Questions

**Commissioner of the Revenue**  
**497 Cumberland St, Room 101**  
**Bristol, Virginia 24201**  
**Ph: 276-645-7316 Fx: 276-645-3790**

### **I sold/traded my vehicle during the year; do I still owe the taxes for the whole year?**

Yes. Bristol, Virginia does not prorate taxes. If the vehicle was owned on January 1 of the tax year, then the taxes are due and payable for the entire year. If a bill is received on a vehicle that was not owned on January 1, then proof needs to be brought to the office. That would include a Bill of Sale, statement from the Insurance Company where coverage was transferred to another vehicle or ended, title and registration from another state or receipt where taxes were paid in another Virginia locality.

### **I moved out of Bristol after January 1, do I still owe taxes for the whole year?**

Yes. Bristol does not prorate taxes. If you were a resident of the City of Bristol on January 1, you are liable for Personal Property taxes for the whole year.

### **Can I pay my Virginia state income taxes to the Commissioner of the Revenue?**

Only current year taxes can be paid and processed by the Commissioner's office. Prior years and amended returns will be sent to the Virginia Department of Taxation for processing. Estimated first time payments must be made to the Commission's office.

### **Why should I file my Virginia state tax return with the Commissioner of the Revenue instead of sending it directly to the Virginia Department of Taxation?**

In the event that there is an error on your return or any required information is missing from your return, it is faster and easier to contact taxpayers on a local level. Our office prepares state tax returns free of charge. This service is available to the residents of the City of Bristol and also residents of Tennessee whom work in Virginia.

### **What is Personal Property Tax Relief Act?**

The Personal Property Tax Relief of 1998 provides tax relief for passenger cars, motorcycles, and pickup or panel trucks having a registered gross weight of less than 7501 pounds. To qualify a vehicle must:

\*Be owned by an individual or leased by an individual under a contract requiring the individuals to pay the personal property tax;

And

\*Be used 50% or less for business purposes.

Motor homes and trailers do not qualify for tax relief.

If you can answer YES to any of the following questions, your motor vehicles is considered by State Law to have a business use and does NOT qualify for CAR TAX RELIEF.

\*Is more than 50% of mileage for the year used as a business expense for Federal Income Tax purposes OR reimbursed by an employer?

\*Is more than 50% of the depreciation associated with the vehicle deducted as a business expense for Federal Income Tax purposes?

\*Is the cost of the vehicle expensed pursuant to Section 179 of the Internal Revenue Service Code?

\*Is the vehicle leased by an individual and the leasing company pays the tax without reimbursement from the individual?

\*Is the vehicle title in a business name?