

SUT EXEMPT TRANSACTION GUIDELINES

Title Transaction Type and Tax Code	Exemption Eligibility Requirements	PAY Motor Vehicle SUT	SUT 3 Required	Reference
Bus Line (BL)	Motor vehicle having seats for more than 7 passengers and sold to an urban or suburban bus line the majority of whose passengers use the buses to travel distances of less than 40 miles, one way, on the same day. NOTE: Exemption does not apply to leased vehicles.	No	Yes (Not required if GVWR is over 26000)	58.1-2403 (12) Return to Table
Church Bus (CB)	A motor vehicle designed for the transportation of 10 or more passengers, purchased by and for the use of a church which is conducted not for profit. Not required to present § 501 (c)(3) provided it is bought and used by a church: <ul style="list-style-type: none">Churches include ALL religious organizations such as synagogues, mosques or Christian churches.Vehicle may be a bus or van to qualify.	No	Yes	58.1-2403 (14) Return to Table
Common Carrier (K)	A motor vehicle having more than 7 passenger seats and sold to a restricted common carrier or common carrier of passengers. <ul style="list-style-type: none">Vehicle MUST be registered under one of the following operating authorities: Common Carrier of Passengers (PA), Irregular Route (IR), or Sight-Seeing Carrier (SS).<ul style="list-style-type: none">Inquire on operating authority to verify active status.Exemption does NOT APPLY to leased vehicles.	No	Yes (Not required if GVWR is over 26000)	58.1-2403 (19) Return to Table
Dealer (D)	When titling in Virginia Dealer or non-Virginia Dealer name. The Vehicle MUST be: <ul style="list-style-type: none">For RESALE only, andRemain unregistered NOTE: Verify the dealer license number entered on the application is a valid dealer number by inquiring on the dealer table in the system.	No	No	58.1-2403 (11)(a) Return to Table
	When titling in name of automotive manufacturer that has HQ in VA. <ul style="list-style-type: none">The vehicle must NOT be commercially leased.	No	No	58.1-2403 (11)(b) Return to Table
	DOES NOT QUALIFY FOR THE DEALER EXEMPTION if licensed as a rebuilder only. Licensed rebuilders titling a vehicle without a dealer's license will be required by the system to pay SUT.			
Disabled Veteran (DV)	<<<<<<<REVISION SUT is not charged for <u>one</u> vehicle used by or for a veteran (of the United States armed forces or Virginia National Guard only) if they either: <ul style="list-style-type: none">have 100% service-connected permanent, and total disability. OR <ul style="list-style-type: none">are being paid at the 100 percent disability rate because they are unemployable due to their service-connected disabilities AND they have the permanent and total disability rating listed on the Veteran's Affair letter or Explanation (refer to Benefit Samples). END REVISION>>>>> <p>The title of the vehicle must be in either the veteran's name and/or his/her spouse's name. The veteran or veteran's spouse can apply for the exemption by submitting the required proof of disability (VSA54 or benefits letter).</p> <p>If multiple qualifying veterans co-own multiple vehicles, then each veteran may use the exemption on 1 vehicle each.</p> <p>The vehicle must be purchased on or after 01/01/2021.</p> <p>The exemption applies only for automobiles and pickup trucks. Motorcycles, trailers, mopeds, and autcycles are ineligible. If the exemption was used on a vehicle that's been sold, the exemption may be used again on a new vehicle.</p>	No	Yes	Va. Const. art. X, § 6
Driver Education Leased (B)	For vehicles loaned or leased to a private nonprofit institution of learning for the sole purpose of instruction of driver's education when such education is part of the school's curriculum for full-time students. Customer MUST submit: <ul style="list-style-type: none">Letter from the lienholder (if applicable) or from dealership as proof the vehicle is loaned for driver education purposes and the school is responsible for no payment, andA copy of the lease agreement (if applicable) showing that no payment is required.	No	No	58.1-2403 (15) Return to Table

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Embassy (EI)	The American Institute in Taiwan personnel <ul style="list-style-type: none">Personnel applying for the exemption should present an Institute tax exemption card.	No	Yes	Exempted by Federal Statute from all fed., state, and local taxes. Return to Table
	DO NOT USE THE EMBASSY EXEMPTION CODE FOR: <ul style="list-style-type: none">Consular, diplomatic officers of foreign governments, their employees or agents, and members of their families other than Taiwanese personnel. Refer others to the Diplomatic Motor Vehicle Office, U.S. Dept. of State, Washington, D.C.Honorary Consuls who are U.S. citizens are not exempt and must pay SUT and registration fees.			
Family Member (F)	Title transferred as a gift to son, daughter, or parent of transferor with no lien assumed and no payment made. Title transferred to the son, daughter, or parent who is the designated beneficiary of the deceased vehicle owner with no lien assumed. Enter the "F" code to allow exemption. The following applies to both scenarios above: <ul style="list-style-type: none">Only biological and adoptive relationships qualify.The exemption can be allowed even if the vehicle being gifted is currently titled jointly with the son, daughter or parent who receives the vehicle as a gift.Sons, daughters, parents can add co-owners at time of titling. NOTE: Step parents and step children are NON-EXEMPT.	No	Yes	58.1-2403 (7) Return to Table
	Title transferred as a gift to spouse of transferor . Title Transferred to the spouse as the designated beneficiary of the deceased vehicle owner . Enter the "F" code to allow exemption. <ul style="list-style-type: none">The exemption remains valid when an existing lien is being assumed by the spouse.The exemption is allowed even if vehicle being gifted is currently titled jointly with spouse receiving the vehicle as a gift.Spouses can add co-owners at time of titling.	No	Yes	58.1-2403 (7) Return to Table
	DOES NOT QUALIFY FOR FAMILY MEMBER GIFT EXEMPTION WHEN: <ul style="list-style-type: none">The title is transferred as a gift to anyone OTHER THAN the spouse, or adopted or biological son, daughter, or parent of the transferor. In this case SUT is paid BASED ON THE NADA TRADE-IN VALUE^{1,2}, OR MINIMUM SUT, whichever is greater (refer to GIFT (X) in the Transactions Not Qualified for SUT Exemption table, below).The title is transferred to a designated beneficiary who is OTHER THAN the spouse or adopted or biological son, daughter, or parent of the deceased owner. In this case SUT is paid BASED ON THE NADA TRADE-IN VALUE^{1,2}, OR MINIMUM SUT, whichever is greater; process in accordance with VLIC-3.506.			
Federal Government (FG)	Farm Credit Bank-vehicle owned or leased for USE BY THE BANK. <ul style="list-style-type: none">Must submit a copy of the lease agreement (if applicable) to prove that lessee is responsible for payment of tax.	No	No	58.1-2403 (1)
	Farm Credit Bank owned but leased to the private sector.	No	No	58.1-2403 (1)
	Federal Agencies owned or leased <ul style="list-style-type: none">Must submit a copy of the lease agreement (if applicable) to prove that lessee is responsible for payment of tax.	No	No	58.1-2403 (1)
	Federal Credit Union owned, leased by, or leased to.	No	No	12 USC §1768 VA AG Office 3/20/95 Memorandum U.S. v. Maine, 524 F.S. 1056 (D.C. 1981) and U.S. v. Mich., 851 F.2d 803 (6th Cir. 1988). Return to Table
Fire/Rescue (FR)	Vehicle registered by a non-Profit (volunteer) fire department or emergency medical service agency. <ul style="list-style-type: none">If purchased to use as prize (i.e. give at raffle), SUT must pay.	No	Yes	58.1-2403 (3) Return to Table
Heavy Truck/Tractor/Bus (HT)	Buses, trucks, tractors and trailers with a manufacturer's gross vehicle weight rating (GVWR) or gross combination weight rating of 26,001 pounds and above, if registered in Virginia. <ul style="list-style-type: none">If ownership document for buses doesn't show the GVWR, ask the customer to provide the GVWR. No proof is required.	No	No	58.1-2402 A(2) Return to Table
Heir (HE)	Inherited by a will or as a legal heir.	No	No	58.1-2403 (26)
	Titled in the name of a deceased person and transferred to the spouse or heir, or under the will of such deceased person.	No	No	58.1-2403 (26) Return to Table

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	DO NOT USE HEIR EXEMPTION WHEN: <ul style="list-style-type: none">Removing deceased's name from title designated as "and/or survivor"; process as substitute title (VLIC-3.120).Transferring title to a designated beneficiary after death of owner; process in accordance with VLIC-3.506.			
Indian Tribe (IT)	Vehicle must be registered to member of the Pamunkey, Eastern Chickahominy, Monacan, Indian Nation, Nansemond, Rappahannock, Upper Mattaponi, Mattaponi, Chickahominy or other recognized Indian tribe of Virginia living on a tribal reservation in Virginia. <ul style="list-style-type: none">Customer MUST provide a signed official letter from the Tribal Government Chief's office indicating the customer lives on the tribal reservation in Virginia. DOES NOT QUALIFY FOR INDIAN TRIBE EXEMPTION UNLESS letter states he lives on a reservation IN VIRGINIA. Request management or designee assistance if question remains.	No	Yes	58.1-2403 (4) Return to Table
Insurance Loss (I)	Vehicle sold to insurance company or local government group self-insurance pool solely for disposal after settlement on the total loss if the vehicle is: <ul style="list-style-type: none">6 Model Years Old or LESSORValued at \$10,000 OR MORE Must submit copy of the "Proof of Loss" or other proof that the owner was paid for a total loss.	No	No	58.1-2403 (16) Return to Table
Insurance-Non Salvage (IS)	Vehicle sold to insurance company or local governmental group self insurance pool after settlement for a stolen vehicle.	No	No	58.1-2403 (16) Return to Table
	Vehicle sold to insurance company or local government group self insurance pool for the sole purpose of disposal after a settlement on the total loss if the vehicle is: <ul style="list-style-type: none">OVER 6 MODEL YEARS OLDORValued UNDER \$10,000 Must submit copy of the "Proof of Loss" or other proof that the owner was paid for a total loss.	No	No	58.1-2403 (16) Return to Table
Leased (LE)	Qualifies if vehicle is purchased by the lessee, provided lessee: <ul style="list-style-type: none">Is an individual (not a business or corporation)ANDPaid SUT at the time they leased the vehicle Lessee must present: <ul style="list-style-type: none">Original copy of lease to DMV or other evidence that lessee has paid the SUT to Virginia (NOT TO ANY OTHER STATE.)If vehicle is assigned first through the dealer, and then to the lessee, the submitted lease agreement (or other proof) must show the assigned dealer's name as the lessor.	No	No	58.1-2403 (25) Return to Table
Living Trust (TT)	Qualifies for exemption when a vehicle is transferred to trustees of a revocable trust and the following is true: <ul style="list-style-type: none">Vehicle owner(s) is also a beneficiary of the trust (regardless if other beneficiaries are named), andNo consideration (i.e. money, payment, value, etc.) has passed between the owner and the beneficiaries of the trust.	No	No	VLIC-3.515 58.1-2403 (23) Return to Table
	Qualifies for exemption also when the vehicle is transferred back from the trust to the original owner.	No	No	VLIC-3.515 58.1-2403 (24) Return to Table
Medical (Q)	Self-contained mobile unit designed solely for human diagnostic or therapeutic service that is sold to, rented or used by a non-profit hospital or cooperative hospital service organization. <ul style="list-style-type: none">Exemption ONLY applies to self-propelled and trailer units, NOT to power unit (such as a tractor) that pulls the trailer unit.	No	No	58.1-2403 (20) Return to Table
Moped/ATV/Off-Road Motorcycle (A)	Mopeds, ATV's, or off-road motorcycles that are eligible for an agricultural exemption as farm equipment, as provided in Va. Code § 58.1-609.2 .	No	Yes	58.1-609.2 58.1-2403 (27b) Return to Table
Moped/ATV/Off-Road Motorcycle (MB)	Mopeds, All-Terrain Vehicles (ATV), and off-road motorcycles, as defined in Va. Code § 46.2-100 , are SUT exempt when purchased from an individual (in a casual sale), titled in VA, but garaged out-of-state . CSR will enter tax exempt code " MB " ONLY in these cases.	No	No	Return to Table

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	DO NOT USE THE "MB" TITLE TAX EXEMPTION FOR: Mopeds, ATVs, and off-road motorcycles purchased from motor vehicle dealers. Mopeds, ATVs, off-road motorcycles purchased from individuals, titled and garaged in VA (refer to Transactions Not Qualified for SUT Exemption). SUT is due when titling these vehicles. Mopeds, ATVs, and off-road motorcycles that are eligible for an agricultural exemption as farm equipment, as provided in Va. Code § 58.1-609.2 (refer to Mopeds/ATVs/Off-Road Motorcycles (A)).			
Non-Negotiable (L)	Title issued ONLY to record a lien to a lienholder(s). <ul style="list-style-type: none">Purchased in Virginia by a nonresident for the sole purpose of recording a lien on a vehicle that will be registered in another state other than Virginia. NOTE: Virginia residents do not qualify for this exemption.	No	No	58.1-2403 (13) Return to Table
	DO NOT USE THE NONNEGOTIABLE TITLE EXEMPTION (L) FOR: <ul style="list-style-type: none">Nonnegotiable titles being issued for imported vehicles when applicant is unable to prove compliance with Federal Motor Vehicle Safety Standards (FMVSS) (refer to VLIC-3.330).Nonnegotiable titles being issued for vehicles that have been rebuilt/repared, titled and registered out of state that have an OOS or NMVTIS brand/status that is equivalent to Virginia's nonrepairable vehicle (junk, for destruction, parts only, not to be repaired, etc.), (refer to VLIC-3.347).			
Non-Profit Exempt (Y)	Vehicles TRANSFERRED as gift or through a sale to a charitable organization that is exempt from taxation if registered under § 501 (c) (3) of the Internal Revenue Code, provided the vehicle is not retitled and registered for use by the organization, but is intended for resale or donation.	No	Yes	VLIC-3.310 46.2-1508.1 58.1-2403 (21) Return to Table
	Organizations that are exempt from Retail Sales and Use pursuant to Va. Code § 58.1-600 et. Seq. ARE NOT also exempt from Motor Vehicle SUT . If in doubt, ask for a statement in writing that they are exempt from Motor Vehicle SUT from the parent organization. VEHICLES SOLD TO § 501 (c)(3) organizations that are considered to be world charities may be titled and registered in the name of the organization and still be SUT exempt provided they meet the definition in Va. Code § 58.1-2403 (22). Refer to Tax Code WORLD CHARITIES (WC) . IF THE ORGANIZATION IS A CHURCH and they are titling and registering a vehicle designed to transport 10 or more passengers for church use, refer to the CHURCH BUS exemption above.			
Farmer Non-Profit (FN)	Vehicle is SOLD to an organization that is exempt from taxation under § 501 (c)(3) of the Internal Revenue Code and the vehicle is used primarily by the organization to transport to markets for sale produce that is (i) produced by local farmers, and (ii) sold by such farmers to the organization. NOTE: The "FN" SUT exemption must be processed by the Titling Work Center at Headquarters.	No	Yes	58.1-2403 (28) Return to Table
Farm Use Vehicle w/ Permanent Farm Use Placard (FP)	A pickup truck, panel truck, or sport utility vehicle used exclusively for exempt agricultural/horticultural purposes that is operating with a Permanent Farm Use Placard.	No	Yes	VLIC-4.215 58.1-2403 (30) Return to Table
	DOES NOT QUALIFY FOR EXEMPTION WHEN vehicle is not being used solely for exempt agricultural/horticultural purposes or is operating with any other plate type. <ul style="list-style-type: none">If the vehicle is registered for nonexempt purposes or sold to an individual that does not qualify for the FP exemption, SUT is owed based on the current market value of the vehicle at the time of registration/sale.			
Non Warranty (NW)	A seller is applying to title a used vehicle back into his name that was sold and returned to the seller by the purchaser due to mechanical defect or failure. Transaction is exempt from SUT using NW tax exempt code. <ul style="list-style-type: none">Vehicle is being retitled in seller's name within 45 days of purchase date due to mechanical defect or failure, andPurchase price was refunded to the purchaser, andPurchaser no longer has possession of the vehicle.	No	Yes	58.1-2403 (29)

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Out of State Tax Credit (C)	Vehicle ¹ or manufactured (mobile) home being registered in VA for the first time qualifies for the credit if the applicant holds a valid, assignable title or registration issued to him by another state or a branch of the US Armed Forces, a territory (American Samoa, Guam, Puerto Rico and the Virgin Islands), or foreign country, and one of the following is true: <ul style="list-style-type: none">Vehicle/manuf. home has been owned for 12 months or more ORCustomer submits proof of SUT paid to other state, US Armed Forces, territory, or foreign country if owned less than 12 mos. ¹ Out-of-state vehicles being issued a nonnegotiable title for a nonreparable equivalent brand are also eligible for this tax credit (refer to VLIC-3.347).	No	No	58.1-2402 (1,2) 58.1-2403 (10) Return to Table
	DOES NOT QUALIFY FOR OUT OF STATE CREDIT WHEN vehicle is owned less than 12 months and customer is unable to submit proof of SUT paid. Customer must pay: <ul style="list-style-type: none">VA SUT based on the NADA trade-in value to allow the transaction to process, ORVA SUT based on the NADA average retail value for mopeds, ATVs, and off-road motorcycles. Refer to Front Counter CSR, #2, Guidelines for Crediting SUT Paid to Another State guidelines.			
	Foreign military personnel, NATO members (or foreign civilians working for the military), temporarily assigned in VA, qualify for the credit if applicant holds a valid assignable vehicle title or registration issued by a foreign government and one of the following is true. <ul style="list-style-type: none">Vehicle/manuf. home has been owned for 12 months or more ORCustomer submits proof of SUT paid to another state, US Armed Forces, territory, or foreign country if owned less than 12 months.	No	No	58.1-2403 (10) and 10/15/87 AG Memo Return to Table
	DOES NOT QUALIFY FOR OUT OF STATE CREDIT WHEN members of NATO military forces purchase and title a vehicle in Virginia. SUT is paid in this case.			
Public Use (P)	Vehicles sold to, rented, or used by the State of Virginia or any political subdivision (state, city, town or county-owned or leased). This includes vehicles titled for use by an institution of higher education solely for purposes of vehicle technology research. <ul style="list-style-type: none">Must submit copy of the lease agreement showing lessee is responsible for the tax.	No	No	58.1-2403 (2) 46.2-750 Return to Table
	Vehicles used by an institution of higher education for vehicle technology research are SUT exempt (Public-P) and may be titled in a CSC, but are usually processed in the Titling Work Center at HQ. Registrations for these vehicles are processed ONLY by the Special Registration Work Center at HQ.			
Red Cross (RC)	American Red Cross owned vehicle.	No	Yes	58.1-2403 (1) 10/85 AG Memo
	American Red Cross leased vehicle: <ul style="list-style-type: none">Must submit copy of lease agreement showing American Red Cross is responsible for the tax.	No	Yes	58.1-2403 (1) Return to Table
Registration Exempt (A6)	Vehicles NOT required to be registered: <ul style="list-style-type: none">Customers moving to VA with vehicles titled/registered in another state are not required to register the vehicle or pay SUT for the first 30 days.Other vehicles which are exempt from registration are not required to pay SUT (refer to Registration Exempt Vehicles).	No	No	58.1-2401 Return to Table
Rental Vehicle (U)	To qualify for a rental vehicle SUT exemption: <ul style="list-style-type: none">The rental vehicle MUST have a rental period of LESS THAN 12 monthsRental company must be licensed in VA NOTE: Does not qualify if vehicle is registered for use by rental co.	No	No	58.1-2402 Return to Table
Repossession (R)	To qualify the vehicle must be repossessed under a recorded lien by a lienholder and titled in the lienholder's name. <ul style="list-style-type: none">Not eligible if also registered in lienholder's name.Out-of-state vehicles being issued a nonnegotiable title for a nonreparable equivalent brand are also eligible for this tax credit when repossessed (refer to VLIC-3.347).	No	No	58.1-2403 (5) VLIC-3.125 Return to Table
	DOES NOT QUALIFY FOR REPOSSESSION EXEMPTION WHEN it is: <ul style="list-style-type: none">Reposessed and lienholder registers it in lienholder's name (refer to VLIC-3.125). Must pay SUT on NADA trade-in value^{1,2}, or minimum, whichever is greater.Reposessed then refinanced to the same owner under a new contract. SUT must be collected on the full amount of the lien (refer to VLIC-3.625).Reposessed and transferred back to the owner under the same terms and conditions of the original contract. These vehicles may qualify under "Transfer (T)" exemption code.			
Retail Tax (RT)	Trailer Kits, sold unassembled : <ul style="list-style-type: none">Credit any retail sales tax paid towards the required SUT using the "Retail Tax" code to collect the difference.	Yes	No	1/30/95 AG Memo Return to Table

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	DO NOT USE RETAIL TAX EXEMPTION FOR assembled trailers sold by dealers (refer to Transactions Not Qualified for SUT Exemption). SUT is charged for these transactions at time of titling.			
Scanner (M)	Self-contained mobile computerized axial tomography (CAT) scanner sold to, rented or used by a non-profit hospital or cooperative hospital service organization. <ul style="list-style-type: none">Applies only to the self-propelled or trailer unit. Does NOT apply to a power unit (i.e. tractor) that pulls the trailer unit.	No	Yes	58.1-2403 (18) Return to Table
Substitute Tax (S)	To correct recorded title information due to DMV errors.	No	No	VLIC-3.455 Return to Table
	Vehicle designated as "lemon" replaced with a vehicle of the same value. <ul style="list-style-type: none">SUT paid on the original purchase of the lemon applied toward tax for the replacement vehicle.Must submit letter from manufacturer or distributor stating vehicle is a replacement received under the Virginia Motor Vehicle Warranty Enforcement Act (Virginia Lemon Law).	No	No	59.1-207.9 , et seq. Return to Table
	DOES NOT QUALIFY FOR SUBSTITUTE TAX EXEMPTION FOR LEMON VEHICLE WHEN: <ul style="list-style-type: none">Vehicle described as "Lemon" replaced with a vehicle of higher value. SUT is due on the difference in value.Vehicle obtained under any warranty other than the Lemon Law. MUST pay required SUT in these cases.Vehicle sold used, then returned to seller. These vehicles may qualify under Non-Warranty Exemption (NW).			
Transfer (T)	Transfer title with lien to add or remove one owner from the title; provided there is no change to the loan contract and one of the original owners remains on the title.	No	No (Requires an SUT 4)	VLIC-3.625
	Transfer title with lien when retitling into original owner's name for the purpose of recording a new lien, provided the lien is for other reasons and not intended for the purchase of the vehicle.	No	No (Requires an SUT 4)	VLIC-3.625
	Transfer title for a repossessed vehicle back to the original owner under the same terms and conditions of the original contract.	No	No (Requires an SUT 4)	VLIC-3.625
	SUT is NOT due for MSL vehicles being titled in the MSL lienholder's name when ALL of the following is true: <ul style="list-style-type: none">Vehicle is valued at \$3,000 or less, andVehicle is 6 years old or older, andNo vehicle record was found in the system	No	No	46.2-644.03 VLIC-3.345 Return to Table
	DOES NOT QUALIFY for this SUT exception when the vehicle is determined to be valued at greater than \$3,000, or newer than 6 years old, or when a vehicle record IS found. See Mechanic's or Storage Lien vehicle in the Transactions NOT Qualified for SUT Exemption table. MSL lienholders who are also licensed motor vehicle dealers are SUT exempt under the DEALER EXEMPT (D) .			
	From individual, partnership, or company to create a corporation or limited liability company (L.L.C.).	No	Yes	VLIC-3.415 58.1-2403 (8)
	From a wholly-owned subsidiary to its parent corporation or vice versa.	No	Yes	VLIC-3.415 58.1-2403 (9)
	To majority stockholder or partnership when corporation or limited liability company (L.L.C.) is dissolved.	No	Yes	VLIC-3.415 58.1-2403 (9)
	Transfer ownership and registration (if applicable) from deceased person to their estate.	No	No	----- Return to Table
World Charity (WC)	Vehicle SOLD to a charitable organization exempt from taxation if registered under § 501 (C) (3) of the Internal Revenue Code WHEN ORGANIZED PRIMARILY TO distribute food, clothing, medicines and other life necessities and provide shelter in the U.S. and the world. These vehicles may be registered for use by the organization.	No	Yes	58.1-2403 (22) Return to Table
	Organizations that are exempt from Retail Sales and Use pursuant to Va. Code § 58.1-600 et. Seq. ARE NOT also exempt from Motor Vehicle SUT. It must qualify/conform to one of the exemptions listed in § 58.1-2403 . If in doubt, ask for a statement in writing that they are exempt from Motor Vehicle SUT from the parent organization. For vehicles TRANSFERRED (not sold) to a § 501 (c)(3) organization that are intended for resale or to be donated refer to NON-PROFIT EXEMPT (Y) .			

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<p>¹ Minimum SUT requirements do NOT apply to mopeds, ATVs or off-road motorcycles. SUT for these vehicles is calculated based on the actual sales price.</p> <p>² No NADA trade-in value is available for mopeds, ATVs, and off-road motorcycles vehicles; therefore SUT is based on the NADA average retail value when there is no sales price (refer to the Internet NADA Guide).</p>				