



# COMMONWEALTH of VIRGINIA

## *Department of Taxation*

May 12, 2010

Mr. Roger W. Hurlbert  
President  
Sage Information Services  
13606 Arnold Drive  
Post Office Box 1832  
Glen Ellen, California 95442-1832

Re: Retail Sales and Use Tax  
Sage information Services

Dear Mr. Hurlbert:

This is in reply to your letter in which you request information regarding the application of the Virginia retail sales and use tax to sales of copies of public records. I apologize for the delay in responding to your letter.

You question whether the sales and use tax applies to copies of public records furnished by a city or county tax assessor in response to requests in accordance with the Virginia Freedom of Information Act (FOIA). You specifically question the application of the tax when such records are provided in the form of printouts or computer readable format such as tape, CD or similar medium.

The Virginia FOIA under *Va. Code* § 2.2-3704 F provides that a public entity may make reasonable charges not to exceed the actual cost in accessing, duplicating, supplying, or searching for the requested records. The provision of such copies may be made in either tangible or electronic form.

Title 23 of the Virginia Administrative Code (VAC) 10-210-691 B and C references sales made by Virginia governments and provides a taxable and exempt listing of tangible personal property. According to Title 23 VAC 10-210-691 B 3, copies of official documents or records are exempt of the tax when sold by the state, its agencies or political subdivisions. Therefore, the sales tax does not apply to copies of public records furnished in response to a FOIA request.



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I hope the foregoing responds to your inquiry. The *Code of Virginia* section and regulation cited are available on-line in the Tax Policy Library section of the Department's web site located at [www.tax.virginia.gov](http://www.tax.virginia.gov). If you have any questions about this information, you may contact Donald F. Miller in the Department's Office of Tax Policy, Appeals and Rulings, at (804) 371-6712.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael S. Melson", with a stylized flourish at the end.

Michael S. Melson  
Director  
Appeals and Rulings

AR/1-3697179221.Q