

## Motor Fuel Road Tax

### What are the motor fuel road tax requirements?

A person, firm or corporation who operates vehicles registered for farming purposes that weigh in excess of 26,000 pounds or that have three or more axles is exempt from motor fuel road tax requirements on the first two registered vehicles. If these same vehicles operate outside the state of Virginia, they are not exempt from motor fuel road tax requirements and must operate either under International Fuel Tax Agreement (IFTA) credentials or temporary fuel trip permits. Vehicles registered for farming purposes are exempt from having to obtain apportioned International Registration Plan (IRP) registration to travel in other jurisdictions.

Va. Code § 58.1-2702


## Slow Moving Vehicle Sign

### When operating a slow moving farm vehicle, am I required to use the slow moving vehicle sign?

Yes. Farm tractors or self-propelled units of farm equipment designed to operate at speeds less than 25 miles per hour or normally operated at speeds no more than 25 miles per hour must display a triangular slow-moving vehicle emblem on the rear of the vehicle when traveling on a public highway regardless of the time of day or night.

Va. Code § 46.2-1081



 Please recycle.

## Frequently Asked Questions About Farm Vehicles



TO:

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Vehicles used on a farm, as defined by the Code of Virginia, may be registered with the Department of Motor Vehicles (DMV) or may remain unregistered. DMV issues license plates, referred to as F-tags, for registered farm vehicles. Unregistered vehicles do not display a DMV-issued license plate although they may have a sign or placard that says “Farm Use.”

This publication explains Virginia requirements for operating registered (F-tag) and non-registered farm vehicles. It also provides information on the appropriate use of dyed and undyed diesel fuel and motor fuel road tax requirements.

### What is the definition of a farm?

Virginia Code defines a farm as one or more areas of land used to produce, cultivate, grow, or harvest agricultural products. A tree farm does not qualify as a farm unless it is also part of a nursery, a Christmas tree farm, or what is otherwise a farm. [Va. Code § 46.2-698](#)



### What is the definition of agricultural products?

Agricultural products are:

- ▶ Nursery plants
- ▶ Christmas trees
- ▶ Horticultural plants and crops
- ▶ Viticultural plants and crops
- ▶ Cultivated plants and crops
- ▶ Aquaculture products
- ▶ Dairy products
- ▶ Livestock
- ▶ Poultry
- ▶ Bee products
- ▶ Or other farm products

[Va. Code § 46.2-698](#)

## Registered Farm Vehicles (these vehicles display a DMV-issued F-tag)

### For what purposes can I use a registered farm vehicle?

Vehicles that are registered for farming purposes can be used to transport:

- ▶ agricultural products to market or to other points for sale or processing;
- ▶ materials, tools, equipment, or supplies that will be used or consumed on the farm;
- ▶ anything incidental to the routine operation of the farm;
- ▶ farm produce, supplies, equipment, or materials to another farm through a mutual agreement with the owner of the other farm;
- ▶ forest products to the farm including forest materials originating on a farm or related to the regular operation of the farm;
- ▶ forest products which originate on the farm.

Vehicles used on a tree farm are not eligible for farm registration unless the tree farm is also a nursery, a Christmas tree farm, or is part of what is otherwise a farm.

### When I register my vehicle as a farm vehicle, will I be asked for information about my farm?

Yes. You will be asked to provide:

- ▶ location and acreage of the farm or farms;
- ▶ type of commodity farmed and the approximate amounts produced annually;
- ▶ a signed statement that the vehicle will be used only for authorized purposes.

### How much does a farm vehicle registration cost?

To register a vehicle for farming purposes you will pay one-half the registration fee paid for a private vehicle; however, your registration fee will be at least \$15. [Va. Code § 46.2-698](#)

### Who may use farm vehicle plates?

Farm vehicle license plates issued by the Department of Motor Vehicles may be used on a vehicle used for farming purposes by anyone who owns, rents, or operates a farm of a size that reasonably requires the use of such a vehicle to transport agricultural products.



### Can a farm vehicle using F-tags be used for anything other than farming?

Yes; however, non-farm use is limited to the personal use of the owner and his immediate family to attend church or school, to secure medical treatment or supplies, or to secure other household or family necessities.

### Are there penalties for knowingly registering a vehicle as a farm vehicle when it will not be used for farming purposes?

Yes. Knowingly making a false statement on a registration application is a Class 6 felony.

[Va. Code § 46.2-605](#)

### Is there a penalty for operating a farm vehicle for non-farm purposes on a Virginia highway?

Yes. Operating a vehicle bearing an F-tag for non-farm use on a Virginia highway is a Class 2 misdemeanor. [Va. Code § 46.2-698\(F\)](#)

### Does a farm vehicle have to be titled?

Yes. Every motor vehicle operated on a highway must be titled, even those exempt from registration. This excludes farm tractors. [Va. Code § 46.2-600](#)

## Do I need insurance for farm vehicles licensed with an F-tag?

Yes. When you register the vehicle, you must certify that it is insured or you must pay the \$500 uninsured motor vehicle fee at the time of registration. [Va. Code § 46.2-706](#)

## When do I need a commercial driver's license (CDL) to operate a registered farm vehicle?

A CDL is required if your farm vehicle is operated 150 miles or more from your Virginia-based farm and meets the following definition of a commercial vehicle.

- ▶ has a gross vehicle weight rating (GVWR) of 26,001 pounds or more; or
- ▶ is a combination of vehicles with a GVWR of 26,001 pounds or more if the vehicle(s) being towed has a GVWR of more than 10,000 pounds; or
- ▶ can carry 16 or more passengers including the driver; or
- ▶ requires hazardous material placards; or
- ▶ the vehicle is used in the operation of a contract or common carrier; or
- ▶ used in another state. (Additional licensing requirements may be required for out-of-state operation.)

[Va. Code § 46.2-341.4](#)

Based on federal and state law, these vehicles require a pre-trip inspection. For additional information refer to the *Virginia Commercial Driver's License Manual*.

## How do I cancel the farm registration (F-tag) for a vehicle?

When a vehicle no longer qualifies for registration as a farm vehicle, notify DMV within 30 days or at the time of vehicle registration renewal, whichever comes first. You will need to replace your farm plates with appropriate license plates.

[Va. Code §46.2-698\(F\)](#)

## Unregistered Farm Vehicles (These vehicles may display a sign or placard that says "Farm Use")

### When am I not required to register a vehicle?

You are not required to register a vehicle (obtain license plates and decals) or pay a registration fee for pickup trucks, panel trucks, sport utility vehicles, vehicles having a gross vehicle weight rating greater than 7,500 pounds and trailers or semi trailers used exclusively for agricultural or horticulture purposed on lands owned or leased by the vehicle's owner. This exemption applies only to vehicles that are not operated on or over any public highway for any purpose other than:

- ▶ crossing a highway;
- ▶ operating along a highway for a distance of no more than 30 miles from one part of the owner's land to another, irrespective of whether the tracts adjoin;
- ▶ taking the vehicle or attached fixtures to and from a repair shop for repairs;
- ▶ taking another vehicle exempt from registration under any provision of [Va. Code §§ 46.2-664 through 46.2-668](#) or [§ 46.2-672](#), or any part or subcomponent of such a vehicle, to or from a repair shop for repairs, including return trips;
- ▶ operating along a highway to and from a refuse disposal facility for the purpose of disposing of trash and garbage generated on a farm; or
- ▶ operating along a highway for a distance of no more than 30 miles for the purpose of obtaining supplies for agricultural or horticultural purposes, seeds, fertilizers, chemicals, or animal feed. [Va. Code § 46.2-665](#)



You are not required to register or pay a registration fee for any vehicle with a securely attached machine for spraying fruit trees and other plants cultivated by the owner or lessee of the vehicle. [Va. Code § 46.2-664](#)

You are not required to register or pay a registration fee for any motor vehicle, trailer, semitrailer, or fertilizer spreader drawn by a farm tractor used by a farmer, his tenant, agent or employee or a cotton ginner, peanut buyer, or fertilizer distributor to transport unginned cotton, peanuts, or fertilizer owned by the farmer, cotton ginner, peanut buyer, or fertilizer distributor from one farm to another, from farm to gin, from farm to dryer, from farm to market, or from fertilizer distributor to farm and on return to the distributor. However, this exemption does not apply to vehicles operated on a for-hire basis. [Va. Code § 46.2-672](#)

You are not required to register or pay a registration fee for pickup trucks, panel trucks, sport utility vehicles, vehicles having a gross vehicle weight rating greater than 7,500 pounds and trailers or semi trailers owned by the owner or lessee of a farm and used by the owner on a seasonal basis transporting farm produce and livestock along public highways for a distance of no more than 30 miles or the distance to the nearest storage house, packing plant or market, provided it is no more than 50 miles away. [Va. Code § 46.2-666](#)





You are not required to register or pay a registration fee for any farm machinery or tractor when operated on a highway (i) between one tract of land and another regardless of whether the land is owned by the same person or (ii) to and from a repair shop for repairs. [Va. Code § 46.2-667](#)

You are not required to register or pay a registration fee for any farm vehicle if the vehicle is making a return trip from any marketplace, transporting back to the farm ordinary and essential food and other products for home and farm use, or transporting farm supplies to the farm. [Va. Code § 46.2-673](#)

### Are there exemptions for sawmill operators and farmers who transport wood products?

Yes.

- ▶ Tractors, trailers, log carts or similar vehicles owned by a sawmill operator are exempt from registration when the vehicle is operated along a highway from one sawmill or sawmill site to another, to or from a repair shop for repairs or across a highway from one adjoining tract of land to another. [Va. Code § 46.2-669](#)
- ▶ Pickup trucks, panel trucks, sport utility vehicles, vehicles having a gross vehicle weight rating greater than 7,500 pounds and trailers or semi trailers owned by a farm owner are exempt from registration when they are used for no more than 20 miles between a sawmill or sawmill site and the farm to transport sawdust, wood shavings, slab wood and other wood wastes. [Va. Code § 46.2-670](#)

### What are the insurance requirements for unregistered farm vehicles?

Insurance may not be required for an unregistered vehicle; however, as the owner of the vehicle you may be held responsible for any liability. Check with your insurance agent about your insurance needs.

## Diesel Fuel

These laws apply to both registered and unregistered farm vehicles.

### What is the difference between dyed and undyed diesel fuel?

Undyed diesel fuel is taxable. It can be used in registered or non-registered vehicles or equipment. If the vehicle and/or equipment is not registered or required to be registered and fuel tax has been paid for fuel used for off-road purposes, the customer can apply for a tax refund. [Va. Code § 58.1-2259 \(A\)\(14\)\(15\)\(18\)\(20\) and \(B\)](#)

Dyed diesel fuel is untaxed fuel. Low sulfur dyed diesel fuel can be used in vehicles that are not registered or required to be registered in Virginia, when conducting business as provided for in [Va. Code §§ 46.2-662 through 46.2-684](#). [Va. Code § 58.1-2265](#)

### Can dyed diesel fuel be used in vehicles registered for farming purposes (F-tags)?

No. Since federal or state tax has not been paid on dyed diesel fuel, it cannot be used in vehicles that are designed for highway use and are required to be registered in Virginia. [Va. Code § 58.1-2265](#)



### Can dyed diesel fuel be used in unlicensed farm vehicles?

Yes. Low sulfur dyed diesel fuel may be used in vehicles that are not registered or required to be registered in the state and operated in accordance with the provisions of [Va. Code §§ 46.2-662 through 46.2-684](#).

### Is there a penalty for unlawful use of dyed diesel fuel?

Yes. The civil penalty is a minimum of \$1,000 or \$10 per gallon of fuel, based on the maximum storage capacity of the tank(s). Penalties are charged on the propulsion tanks of the vehicles as well as on any storage tanks on the vehicles. Penalties can also be charged on the storage tank at the farm if that was the source of the dyed fuel found in the vehicle.

[Va. Code § 58.1-2265\(B\)](#)

Any person who refuses to allow an inspection or collection of a fuel sample is subject to a \$5,000 penalty for each refusal. If the refusal is for a vehicle fuel sample collection, the penalty is assessed to the registered owner of the vehicle. If the refusal is for a sample to be taken from any other storage tank or container, the penalty will be payable by the owner of the storage tank or container. [Va. Code § 58.1-2267](#)



A DMV special agent collects a fuel sample for unlawful use of dyed diesel fuel.

A person may be charged with a Class 6 felony if he or she uses dyed diesel fuel for a use that he or she knows or has reason to know is a taxable use of the fuel. Penalties can be charged if a person sells dyed diesel fuel to someone who the seller knows or has reason to know will use the fuel for a taxable purpose. If the amount of fuel is less than 20 gallons, the person may be charged with a Class 1 misdemeanor. [Va. Code § 58.1-2273\(7\)](#)

A person who attempts to alter the strength or composition of any dye or dye marker in any dyed diesel fuel may be charged with a Class 6 felony. [Va. Code § 58.1-2273\(8\)](#)