LICENSES, PERMITS & CERTIFICATIONS - VIRGINIA

Virginia auto repair shop licenses and permits

What Virginia requires of these businesses: registration, tax, licenses and the official links to check.

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1 The rules at a glance

- Sales tax registration with Virginia Tax (5.3% to 7% by locality)
- Parts taxed; separately listed labor is not
- Shop supplies charges taxable
- EPA 609 for A/C work

We found no state repair shop license.

Requirements at a glance

Sales tax on parts; itemize labor

Required - State - Virginia Department of Taxation

Separately billed parts are taxable and separately stated labor is not (Tax Bulletin 17-7). If the invoice shows one lump sum, the whole charge is taxable, labor included (Ruling 21-92). Since July 1, 2017, separately stated shop supplies charges are taxable. The rate depends on the locality: 5.3% in most of Virginia, 6% in Central Virginia, Hampton Roads and Northern Virginia, and higher in a few localities.

EPA Section 609 certification for air conditioning work

Required in some cases - Federal - U.S. Environmental Protection Agency

Anyone who repairs or services a motor vehicle air conditioning system for payment or bartering must be certified by an EPA-approved Section 609 program. We found no Virginia State license for repair or body shops.

Official agencies and links

Section 609 Technician Training and Certification Programs

U.S. Environmental Protection Agency

https://www.epa.gov/mvac/section-609-technician-training-and-certification-programs

Tax Bulletin 17-7: Shop supplies charged by auto repair shops

Virginia Department of Taxation

https://www.tax.virginia.gov/sites/default/files/inline-files/tb-17-7-auto-shop-supplies_0.pdf

Frequently asked questions

Is repair labor taxable in Virginia?

Not when listed separately. A lump-sum invoice makes the whole charge taxable.

This guide is general information, not legal advice. Rules change and can depend on your city or county, so confirm with the official agencies linked below before you apply.