

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3617 of the Code of Virginia, relating to personal property tax*
3 *exemptions.*

4 [H 1444]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-3617 of the Code of Virginia is amended and reenacted as follows:**

8 § 58.1-3617. Churches, religious associations or denominations.

9 Any church, religious association or religious denomination operated exclusively on a nonprofit basis
10 for charitable, religious or educational purposes is hereby classified as a religious and charitable
11 organization. Notwithstanding § 58.1-3609, only property of such association or denomination used
12 exclusively for charitable, religious or educational purposes shall be so exempt from taxation.

13 Motor vehicles owned *or leased* by churches and used predominantly for church purposes, are hereby
14 classified as property used by its owner for religious purposes.

15 For purposes of this section, property of a church, religious association or religious denomination
16 owned *or leased* in the name of a duly designated ecclesiastical officer or of a trustee shall be deemed
17 to be owned by such church, association or denomination.

ENROLLED

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