2000 SESSION

HOUSE BILL NO. 591 House Amendments in [1] — February 9, 2000 A BILL to amend and reenact § 58.1-3523 of the Code of Virginia, relating to Personal Property Relief Act definitions. Patron—Black Referred to Committee on Finance Be it enacted by the General Assembly of Virginia: 1. That § 58.1-3523 of the Code of Virginia is amended and reenacted as follows: § 58.1-3523. Definitions. As used in this chapter: "Commissioner" means the Commissioner of the Department of Motor Vehicles. "Commissioner" means the Commissioner of the Department of Motor Vehicles. "Commissioner" means the Commissioner of the Department of Motor Vehicles. "Commissioner of the revenue" means the same as that set forth in § 58.1-3100. For purposes of chapter, in a county or city which does not have an elected commissioner of the revenue, "commiss of the revenue" means the Department of Motor Vehicles. "Effective tax rate" means the tax rate imposed by a locality on tangible personal property taxation. "Department" means the Department of Motor Vehicles. "Effective tax rate" means the percentage of the reimbursable amount to be reimbursed or paid by Commonwealth. "Privately owned" means owned by a natural person and used for nonbusiness purposes. "Qualifying vehicle" means any passenger car, motorcycle, and pickup or panel truck, as those t are defined in § 46.2-100, that is determined by the commissioner of the revenue of the county or in which the vehicle has situs as provided by § 58.1-3511 to be (i) privately owned; (ii) held private trust for [personal property tax] or propend property tax on such vehicle. In determining wheth vehicle is a qualifying vehicle, the commissioner of revenue may rely on the registration of such ve with the Department pursuant to Chapter 6 (§ 46.2-600 et seq.) of Title 46.2. "Tangible personal property tax" means the tax levied pursuant to Article 1 (§ 58.1-3500 et seq Chapter 35 of Title 58.1. "Traseurer" means the same as that set forth in § 58.1-3123, when used herein with resp	004504636	
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"Value" means the fair market value determined by the method prescribed in § 58.1-3503 and		
by the locality as of August 1, 1997, in valuing the qualifying vehicle.	by the locality	as of August 1, 1997, in valuing the qualifying vehicle.

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