

# VIRGINIA ACTS OF ASSEMBLY -- 2001 SESSION

## CHAPTER 302

*An Act to amend the Code of Virginia by adding in Article 4 of Chapter 38 of Title 58.1 a section numbered 58.1-3816.2, relating to consumer utility taxes; exemptions for certain organizations.*

[H 2287]

Approved March 15, 2001

**Be it enacted by the General Assembly of Virginia:**

**1. That the Code of Virginia is amended by adding in Article 4 of Chapter 38 of Title 58.1 a section numbered 58.1-3816.2 as follows:**

*§ 58.1-3816.2. Exemptions from consumer utility taxes.*

*The governing body of any county, city or town may exempt utilities consumed on all property that has been designated or classified as exempt from real property taxes pursuant to Article X, Section 6 (a) (6) of the Constitution of Virginia, from the consumer utility taxes that may be imposed under this article.*

*Any county, city, or town providing such exemption for the tax imposed by § 58.1-3812 shall provide the telephone account numbers of all exempted organizations to all service providers required to collect the tax as part of the notice required pursuant to subsection B of § 58.1-3812. No exemption shall apply to the E-911 tax imposed by § 58.1-3813.1.*