

# VIRGINIA ACTS OF ASSEMBLY -- 2001 SESSION

## CHAPTER 303

*An Act to amend and reenact § 58.1-3713.3 of the Code of Virginia, relating to validation of certain local coal and gas severance tax ordinances and local coal and gas road improvement tax ordinances.*

[H 2528]

Approved March 15, 2001

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

**1. That § 58.1-3713.3 of the Code of Virginia is amended and reenacted as follows:**

§ 58.1-3713.3. Validation of local coal and gas severance tax ordinances and local coal and gas road improvement tax ordinances.

A. All ordinances adopted pursuant to §§ 58.1-3712 and 58.1-3713 prior to October 1, 1989, shall be valid as if they had been enacted as of January 1, 1985, as long as similar ordinances had been validly enacted under the predecessor provisions to §§ 58.1-3712 and 58.1-3713 and in substantial compliance therewith. Any such local tax ordinances are declared to be validly adopted and enacted as of January 1, 1985, notwithstanding the failure of the locality to change the reference in the local tax ordinance after the enactment of this title, effective January 1, 1985.

B. All ordinances adopted pursuant to §§ 58.1-3712, 58.1-3713 and 58.1-3713.4 prior to January 1, 2001, shall be valid and presumed to include all the provisions of §§ 58.1-3712, 58.1-3713 and 58.1-3713.4 as long as such ordinances were in substantial compliance therewith at the time of their adoption.

**2. That the provisions of this act are declaratory of existing law.**