

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

5 [S 1410]

6 Approved

7 **Be it enacted by the General Assembly of Virginia:**8 **1. That § 58.1-3713.3 of the Code of Virginia is amended and reenacted as follows:**9 § 58.1-3713.3. Validation of local coal and gas severance tax ordinances and local coal and gas road  
10 improvement tax ordinances.11 A. All ordinances adopted pursuant to §§ 58.1-3712 and 58.1-3713 prior to October 1, 1989, shall be  
12 valid as if they had been enacted as of January 1, 1985, as long as similar ordinances had been validly  
13 enacted under the predecessor provisions to §§ 58.1-3712 and 58.1-3713 and in substantial compliance  
14 therewith. Any such local tax ordinances are declared to be validly adopted and enacted as of January 1,  
15 1985, notwithstanding the failure of the locality to change the reference in the local tax ordinance after  
16 the enactment of this title, effective January 1, 1985.17 B. All ordinances adopted pursuant to §§ 58.1-3712, 58.1-3713 and 58.1-3713.4 prior to January 1,  
18 2001, shall be valid and presumed to include all the provisions of §§ 58.1-3712, 58.1-3713 and  
19 58.1-3713.4 as long as such ordinances were in substantial compliance therewith at the time of their  
20 adoption.21 **2. That the provisions of this act are declaratory of existing law.**

ENROLLED

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