

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3511 of the Code of Virginia, relating to situs for assessment of*  
3 *motor vehicles.*

4 [S 1033]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-3511 of the Code of Virginia is amended and reenacted as follows:**

8 § 58.1-3511. Situs for assessment; nonresident exception; refund of tax paid to city or county;  
9 apportioned assessment.

10 A. The situs for the assessment and taxation of tangible personal property, merchants' capital and  
11 machinery and tools shall in all cases be the county, district, town or city in which such property may  
12 be physically located on the tax day. However, the situs for purposes of assessment of motor vehicles,  
13 travel trailers, boats and airplanes as personal property shall be the county, district, town or city where  
14 the vehicle is normally garaged, docked or parked; ~~however~~ except, (i) the situs for vehicles with a  
15 weight of 10,000 pounds or less registered in Virginia but normally garaged, docked or parked in  
16 another state shall be the locality in Virginia where registered; and (ii) if the owner of a business files a  
17 return pursuant to § 58.1-3518 for any vehicle with a weight of 10,000 pounds or less registered in  
18 Virginia and used in the business with the locality from which the use of such vehicle is directed or  
19 controlled and in which the owner's business has a definite place of business, as defined in  
20 § 58.1-3700.1, the situs for such vehicles shall be such locality, provided such owner has sufficient  
21 evidence that he has paid the personal property tax on the business vehicles to such locality. Any  
22 person domiciled in another state, whose motor vehicle is principally garaged or parked in this  
23 Commonwealth during the tax year, shall not be subject to a personal property tax on such vehicle upon  
24 a showing of sufficient evidence that such person has paid a personal property tax on the vehicle in the  
25 state in which he is domiciled. In the event it cannot be determined where such personal property,  
26 described herein, is normally garaged, stored or parked, the situs shall be the domicile of the owner of  
27 such personal property. However, in the event the owner of the motor vehicle is a full-time student  
28 attending an institution of higher education, the situs shall be the domicile of such student, provided the  
29 student has presented sufficient evidence that he has paid a personal property tax on the motor vehicle  
30 in his domicile. Any person who shall pay a personal property tax on a motor vehicle to a county or  
31 city in this Commonwealth and a similar tax on the same vehicle in the state of his domicile, or in the  
32 state where such vehicle is normally garaged, docked, or parked, may apply to such county or city for a  
33 refund of such tax payment. Upon a showing of sufficient evidence that such person has paid the tax for  
34 the same year in the state in which he is domiciled, the county or city may refund the amount of such  
35 payment.

36 B. The assessment of motor vehicles, travel trailers, boats or airplanes operating over interstate  
37 routes, in the rendition of a common, contract or other private carrier service which are subject to  
38 property taxation in any other state on the basis of an apportioned assessment, shall be apportioned in  
39 the same percentage as the total number of miles traveled in the Commonwealth by such vehicle bears  
40 to the total number of miles traveled by such vehicle.

ENROLLED

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