

VIRGINIA ACTS OF ASSEMBLY -- 2004 SESSION

CHAPTER 902

An Act to amend the Code of Virginia by adding in Article 5 of Chapter 39 of Title 58.1 a section numbered 58.1-3994, relating to the effect of applications for correction of assessment and appeals of local taxes upon applications for local permits and licenses.

[H 298]

Approved April 15, 2004

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding in Article 5 of Chapter 39 of Title 58.1 a section numbered 58.1-3994 as follows:

§ 58.1-3994. Effect of application for correction of assessment or appeal upon applications for local permits and licenses.

A. Except as otherwise provided in subsection B, no county, city or town shall deny to any person a permit or license to which such person otherwise is entitled solely on the grounds that such person has failed to pay taxes, penalties and interest due such locality, as applicable, when and to the extent that such taxes, penalties and interest are the subject of a pending, bona fide: (i) application for correction of an assessment of taxes pursuant to § 58.1-3980; (ii) appeal of a local license tax pursuant to § 58.1-3703.1; (iii) appeal by a political subdivision pursuant to § 58.1-3982 of a correction of assessment of local taxes; (iv) appeal of a local tax or local business tax pursuant to § 58.1-3983.1; (v) an application pursuant to § 58.1-3984 for correction of a local tax or local business tax as those terms are defined in § 58.1-3983.1; or (vi) an application for correction or equalization of an assessment with respect to real property pursuant to § 58.1-3350.

B. Nothing in this section shall be construed to require: (i) the issuance by a county, city or town of a local vehicle license that has been withheld pursuant to the provisions of § 46.2-752 or any subsection thereof; or (ii) the issuance by the Commissioner of Motor Vehicles of a vehicle registration or renewal of registration with respect to a vehicle as to which registration has been withheld pursuant to the provisions of subsection J of § 46.2-752.

C. Nothing in this section shall be construed to limit the ability of a locality to exercise powers granted under general law, including without limitation §§ 15.2-2286 and 58.1-3700, to deny a license or permit to a taxpayer who is delinquent in the payment of taxes, penalties, or interest and who does not have presently pending a bona fide application or appeal enumerated in subsection A with respect to such taxes, penalties, or interest.