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SENATE BILL NO. 737

Offered January 12, 2005

Prefiled January 4, 2005

A BILL to amend and reenact § 58.1-3506 of the Code of Virginia, as it is currently effective and as it shall become effective, and §§ 58.1-3506.1, 58.1-3523, 58.1-3524, and 58.1-3912 of the Code of Virginia, as they shall become effective, and to repeal the fifth enactment of Chapter 1 of the Acts of Assembly of 2004 Special Session I, relating to tangible personal property tax relief on passenger cars, motorcycles, and pickup or panel trucks.

Patrons—Reynolds; Delegate: Armstrong

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3506 of the Code of Virginia, as it is currently effective and as it shall become effective, and §§ 58.1-3506.1, 58.1-3523, 58.1-3524, and 58.1-3912 of the Code of Virginia, as they shall become effective, are amended and reenacted as follows:

§ 58.1-3506. Other classifications of tangible personal property for taxation.

A. The items of property set forth below are each declared to be a separate class of property and shall constitute a classification for local taxation separate from other classifications of tangible personal property provided in this chapter:

1. Boats or watercraft weighing five tons or more;
2. Aircraft having a maximum passenger seating capacity of no more than 50 which are owned and operated by scheduled air carriers operating under certificates of public convenience and necessity issued by the State Corporation Commission or the Civil Aeronautics Board;
3. All other aircraft not included in subdivision A 2 and flight simulators;
4. Antique motor vehicles as defined in § 46.2-100 which may be used for general transportation purposes as provided in subsection C of § 46.2-730;
5. Tangible personal property used in a research and development business;
6. Heavy construction machinery, including but not limited to land movers, bulldozers, front-end loaders, graders, packers, power shovels, cranes, pile drivers, forest harvesting and silvicultural activity equipment and ditch and other types of diggers;
7. Generating equipment purchased after December 31, 1974, for the purpose of changing the energy source of a manufacturing plant from oil or natural gas to coal, wood, wood bark, wood residue, or any other alternative energy source for use in manufacturing and any cogeneration equipment purchased to achieve more efficient use of any energy source. Such generating equipment and cogeneration equipment shall include, without limitation, such equipment purchased by firms engaged in the business of generating electricity or steam, or both;
8. Vehicles without motive power, used or designed to be used as manufactured homes as defined in § 36-85.3;
9. Computer hardware used by businesses primarily engaged in providing data processing services to other nonrelated or nonaffiliated businesses;
10. Privately owned pleasure boats and watercraft, 18 feet and over, used for recreational purposes only;
11. Privately owned vans with a seating capacity of not less than seven nor more than 15 persons, including the driver, used exclusively pursuant to a ridesharing arrangement as defined in § 46.2-1400;
12. Motor vehicles specially equipped to provide transportation for physically handicapped individuals;
13. Motor vehicles (i) owned by members of a volunteer rescue squad or volunteer fire department or (ii) leased by members of a volunteer rescue squad or volunteer fire department if the member is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle. One motor vehicle which is owned by each volunteer rescue squad member or volunteer fire department member, or leased by each volunteer rescue squad member or volunteer fire department member if the member is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle, may be specially classified under this section, provided the volunteer rescue squad member or volunteer fire department member regularly responds to emergency calls. The volunteer shall furnish the commissioner of revenue, or other assessing officer, with a certification by the chief or head of the volunteer organization, that the volunteer is a member of the volunteer rescue squad or fire department who regularly responds to calls or regularly performs other duties for the rescue squad or fire

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59 department, and the motor vehicle owned or leased by the volunteer rescue squad member or volunteer
60 fire department member is identified. The certification shall be submitted by January 31 of each year to
61 the commissioner of revenue or other assessing officer; however, the commissioner of revenue or other
62 assessing officer shall be authorized, in his discretion, and for good cause shown and without fault on
63 the part of the member, to accept a certification after the January 31 deadline. In any county which
64 prorates the assessment of tangible personal property pursuant to § 58.1-3516, a replacement vehicle may
65 be certified and classified pursuant to this subsection when the vehicle certified as of the immediately
66 prior January date is transferred during the tax year;

67 14. Motor vehicles (i) owned by auxiliary members of a volunteer rescue squad or volunteer fire
68 department or (ii) leased by auxiliary members of a volunteer rescue squad or volunteer fire department
69 if the member is obligated by the terms of the lease to pay tangible personal property tax on the motor
70 vehicle. One motor vehicle which is regularly used by each auxiliary volunteer fire department or rescue
71 squad member may be specially classified under this section. The auxiliary member shall furnish the
72 commissioner of revenue, or other assessing officer, with a certification by the chief or head of the
73 volunteer organization, that the volunteer is an auxiliary member of the volunteer rescue squad or fire
74 department who regularly performs duties for the rescue squad or fire department, and the motor vehicle
75 is identified as regularly used for such purpose; however, if a volunteer rescue squad or fire department
76 member and an auxiliary member are members of the same household, that household shall be allowed
77 no more than two special classifications under this subdivision or subdivision 13 of this section. The
78 certification shall be submitted by January 31 of each year to the commissioner of revenue or other
79 assessing officer; however, the commissioner of revenue or other assessing officer shall be authorized, in
80 his discretion, and for good cause shown and without fault on the part of the member, to accept a
81 certification after the January 31 deadline;

82 15. Motor vehicles owned by a nonprofit organization and used to deliver meals to homebound
83 persons or provide transportation to senior or handicapped citizens in the community to carry out the
84 purposes of the nonprofit organization;

85 16. Privately owned camping trailers as defined in § 46.2-100, and privately owned travel trailers as
86 defined in § 46.2-1900, which are used for recreational purposes only, and privately owned trailers as
87 defined in § 46.2-100 that are designed and used for the transportation of horses except those trailers
88 described in subdivision A 11 of § 58.1-3505;

89 17. One motor vehicle owned and regularly used by a veteran who has either lost, or lost the use of,
90 one or both legs, or an arm or a hand, or who is blind or who is permanently and totally disabled as
91 certified by the Department of Veterans Services. In order to qualify, the veteran shall provide a written
92 statement to the commissioner of revenue or other assessing officer from the Department of Veterans
93 Services that the veteran has been so designated or classified by the Department of Veterans Services as
94 to meet the requirements of this section, and that his disability is service-connected. For purposes of this
95 section, a person is blind if he meets the provisions of § 46.2-739;

96 18. Motor vehicles (i) owned by persons who have been appointed to serve as auxiliary police
97 officers pursuant to Article 3 (§ 15.2-1731 et seq.) of Chapter 17 of Title 15.2 or (ii) leased by persons
98 who have been so appointed to serve as auxiliary police officers if the person is obligated by the terms
99 of the lease to pay tangible personal property tax on the motor vehicle. One motor vehicle which is
100 regularly used by each auxiliary police officer to respond to auxiliary police duties may be specially
101 classified under this section. In order to qualify for such classification, any auxiliary police officer who
102 applies for such classification shall identify the vehicle for which this classification is sought, and shall
103 furnish the commissioner of revenue or other assessing officer with a certification from the governing
104 body which has appointed such auxiliary police officer or from the official who has appointed such
105 auxiliary officers. That certification shall state that the applicant is an auxiliary police officer who
106 regularly uses a motor vehicle to respond to auxiliary police duties, and it shall state that the vehicle for
107 which the classification is sought is the vehicle which is regularly used for that purpose. The
108 certification shall be submitted by January 31 of each year to the commissioner of revenue or other
109 assessing officer; however, the commissioner of revenue or other assessing officer shall be authorized, in
110 his discretion, and for good cause shown and without fault on the part of the member, to accept a
111 certification after the January 31 deadline;

112 19. Until the first to occur of June 30, 2009, or the date that a special improvements tax is no longer
113 levied under § 15.2-4607 on property within a Multicounty Transportation Improvement District created
114 pursuant to Chapter 46 (§ 15.2-4600 et seq.) of Title 15.2, tangible personal property that is used in
115 manufacturing, testing, or operating satellites within a Multicounty Transportation Improvement District,
116 provided that such business personal property is put into service within the District on or after July 1,
117 1999;

118 20. Motor vehicles which use clean special fuels as defined in § 46.2-749.3;

119 21. Wild or exotic animals kept for public exhibition in an indoor or outdoor facility which is
120 properly licensed by the federal government, the Commonwealth, or both, and which is properly zoned

for such use. "Wild animals" means any animals which are found in the wild, or in a wild state, within the boundaries of the United States, its territories or possessions. "Exotic animals" means any animals which are found in the wild, or in a wild state, and are native to a foreign country;

22. Furniture, office, and maintenance equipment, exclusive of motor vehicles, which are owned and used by an organization whose real property is assessed in accordance with § 58.1-3284.1 and which is used by that organization for the purpose of maintaining or using the open or common space within a residential development;

23. Motor vehicles, trailers and semitrailers with a gross vehicle weight of 10,000 pounds or more used to transport property for hire by a motor carrier engaged in interstate commerce;

24. All tangible personal property employed in a trade or business other than that described in subdivisions A 1 through A 18, except for subdivision A 17, of § 58.1-3503;

25. Programmable computer equipment and peripherals employed in a trade or business;

26. Privately owned pleasure boats and watercraft, motorized and under 18 feet, used for recreational purposes only;

27. Privately owned pleasure boats and watercraft, nonmotorized and under 18 feet, used for recreational purposes only;

28. Privately owned motor homes as defined in § 46.2-100 that are used for recreational purposes only;

29. Tangible personal property used in the provision of Internet services. For purposes of this subdivision, "Internet service" means a service, including an Internet Web-hosting service, that enables users to access content, information, electronic mail, and the Internet as part of a package of services sold to customers;

30. Motor vehicles (i) owned by persons who serve as auxiliary, reserve or special deputy sheriffs or (ii) leased by persons who serve as auxiliary, reserve or special deputy sheriffs if the person is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle. For purposes of this subdivision, the term "auxiliary deputy sheriff" means auxiliary, reserve or special deputy sheriff. One motor vehicle that is regularly used by each auxiliary deputy sheriff to respond to auxiliary deputy sheriff duties may be specially classified under this section. In order to qualify for such classification, any auxiliary deputy sheriff who applies for such classification shall identify the vehicle for which this classification is sought, and shall furnish the commissioner of revenue or other assessing officer with a certification from the governing body that has appointed such auxiliary deputy sheriff or from the official who has appointed such auxiliary deputy sheriff. That certification shall state that the applicant is an auxiliary deputy sheriff who regularly uses a motor vehicle to respond to such auxiliary duties, and it shall state that the vehicle for which the classification is sought is the vehicle that is regularly used for that purpose. The certification shall be submitted by January 31 of each year to the commissioner of revenue or other assessing officer; however, the commissioner of revenue or other assessing officer shall be authorized, in his discretion, and for good cause shown and without fault on the part of the member, to accept a certification after the January 31 deadline;

31. Forest harvesting and silvicultural activity equipment; and

32. Equipment used primarily for research, development, production, or provision of biotechnology for the purpose of developing or providing products or processes for specific commercial or public purposes, including, but not limited to, medical, pharmaceutical, nutritional, and other health-related purposes; agricultural purposes; or environmental purposes but not for human cloning purposes as defined in § 32.1-162.21 or for products or purposes related to human embryo stem cells. For purposes of this section, biotechnology equipment means equipment directly used in activities associated with the science of living things.

B. The governing body of any county, city or town may levy a tax on the property enumerated in subsection A at different rates from the tax levied on other tangible personal property. The rates of tax and the rates of assessment shall (i) for purposes of subdivisions 1, 2, 3, 4, 6, 9 through 18, 20 through 22, and 24 through 32 of subsection A, not exceed that applicable to the general class of tangible personal property, (ii) for purposes of subdivisions A 5, A 7, A 19, and A 23, not exceed that applicable to machinery and tools, and (iii) for purposes of subdivision A 8, equal that applicable to real property.

C. (Effective January 1, 2006) Notwithstanding any other provision of this section, for any qualifying vehicle, as such term is defined in § 58.1-3523, (i) included in any separate class of property in subsection A and (ii) assessed for tangible personal property taxes by a county, city, or town receiving a payment from the Commonwealth under Chapter 35.1 of this title for providing tangible personal property tax relief, the county, city, or town may levy the tangible personal property tax on such qualifying vehicle at a rate not to exceed the rates of tax and rates of assessment required under such chapter.

§ 58.1-3506.1. (Effective January 1, 2006) Other classification for taxation of certain tangible personal property owned by certain elderly and handicapped persons.

182 The governing body of any county, city or town may, by ordinance, levy a tax on one motor vehicle
183 owned and used primarily by or for anyone at least 65 years of age or anyone found to be permanently
184 and totally disabled, as defined in § 58.1-3506.3, at a different rate from the tax levied on other tangible
185 personal property, upon such conditions as the ordinance may prescribe. Such rate shall not exceed the
186 tangible personal property tax on the general class of tangible personal property. For purposes of this
187 article, the term motor vehicle shall include only automobiles and pickup trucks. Any such motor
188 vehicle owned by a husband and wife may qualify if either spouse is 65 or over or if either spouse is
189 permanently and totally disabled. ~~Notwithstanding any other provision of this section or article, for any~~
190 ~~automobile or pickup truck that is (i) a qualifying vehicle, as such term is defined in § 58.1-3523, and~~
191 ~~(ii) assessed for tangible personal property taxes by a county, city, or town receiving a payment from~~
192 ~~the Commonwealth under Chapter 35.1 of this title for providing tangible personal property tax relief,~~
193 ~~the rate of tax levied pursuant to this article shall not exceed the rates of tax and rates of assessment~~
194 ~~required under such chapter.~~

195 § 58.1-3523. (Effective January 1, 2006) Definitions.

196 As used in this chapter:

197 "Commissioner of the revenue" means the same as that set forth in § 58.1-3100. For purposes of this
198 chapter, in a county or city which does not have an elected commissioner of the revenue, "commissioner
199 of the revenue" means the officer who is primarily responsible for assessing motor vehicles for the
200 purposes of tangible personal property taxation.

201 "Department" means the Department of Motor Vehicles.

202 "Effective tax rate" means the tax rate imposed by a locality on tangible personal property multiplied
203 by any assessment ratio in effect.

204 "Leased" means leased by a natural person as lessee and used for nonbusiness purposes.

205 "Privately owned" means owned by a natural person and used for nonbusiness purposes.

206 "Qualifying vehicle" means any passenger car, motorcycle, and pickup or panel truck, as those terms
207 are defined in § 46.2-100, that is determined by the commissioner of the revenue of the county or city
208 in which the vehicle has situs as provided by § 58.1-3511 to be (i) privately owned or (ii) leased
209 pursuant to a contract requiring the lessee to pay the tangible personal property tax on such vehicle. In
210 determining whether a vehicle is a qualifying vehicle, the commissioner of revenue may rely on the
211 registration of such vehicle with the Department pursuant to Chapter 6 (§ 46.2-600 et seq.) of Title 46.2.

212 "Tangible personal property tax" means the tax levied pursuant to Article 1 (§ 58.1-3500 et seq.) of
213 Chapter 35 of Title 58.1.

214 "Tax year" means the 12-month period beginning in the calendar year for which tangible personal
215 property taxes are imposed.

216 "Treasurer" means the same as that set forth in § 58.1-3123, when used herein with respect to a
217 county or city. When used herein with respect to a town, "treasurer" means the officer who is primarily
218 responsible for the billing and collection of tangible personal property taxes levied upon motor vehicles
219 by such town, and means the treasurer of the county or counties in which such town is located if such
220 functions are performed for the town by the county treasurer or treasurers.

221 "Used for nonbusiness purposes" means the preponderance of use is for other than business purposes.
222 The preponderance of use for other than business purposes shall be deemed not to be satisfied if: (i) the
223 motor vehicle is expensed on the taxpayer's federal income tax return pursuant to Internal Revenue Code
224 § 179; (ii) more than 50 percent of the basis for depreciation of the motor vehicle is depreciated for
225 federal income tax purposes; or (iii) the allowable expense of total annual mileage in excess of 50
226 percent is deductible for federal income tax purposes or reimbursed pursuant to an arrangement between
227 an employer and employee.

228 "Value" means the fair market value determined by the method prescribed in § 58.1-3503 and used
229 by the locality in valuing the qualifying vehicle.

230 § 58.1-3524. (Effective January 1, 2006) Tangible personal property tax relief; local tax rates on
231 vehicles qualifying for tangible personal property tax relief.

232 A. For tax year 2006 and all tax years thereafter, counties, cities, and towns shall be reimbursed by
233 the Commonwealth for providing the required tangible personal property tax relief as set forth herein.

234 B. For tax year 2006 and all tax years thereafter, the Commonwealth shall pay a total of \$950
235 million for each such tax year in reimbursements to localities for providing the required tangible
236 personal property tax relief on qualifying vehicles in subsection C. No other amount shall be paid to
237 counties, cities, and towns for providing tangible personal property tax relief on qualifying vehicles.
238 Each county's, city's, or town's share of the \$950 million for each such tax year shall be determined pro
239 rata based upon the actual payments to such county, city, or town pursuant to this chapter for tax year
240 2005 as compared to the actual payments to all counties, cities, and towns pursuant to this chapter for
241 tax year 2005, as certified in writing by the Auditor of Public Accounts no later than ~~March 4~~ April 30,
242 2006, to the Governor and to the chairmen of the Senate Committee on Finance and the House
243 Committee on Appropriations. The amount reimbursed to a particular county, city, or town for tax year

2006 for providing tangible personal property tax relief shall be the same amount reimbursed to such county, city, or town for each subsequent tax year.

The reimbursement to each county, city, or town for tax year 2006 shall be paid by the Commonwealth ~~over the 12-month period in 12 equal monthly installments~~ beginning with the month of ~~July~~ May 2006 and ending with the month of ~~June~~ April 2007, as provided in the general appropriation act. For all tax years subsequent to tax year 2006, reimbursements shall be paid *in 12 equal monthly installments* over the same 12-month period. All reimbursement payments shall be made by check issued by the State Treasurer to the respective treasurer of the county, city, or town on warrant of the Comptroller.

C. For tax year 2006 and all tax years thereafter, each county, city, or town that will receive a reimbursement from the Commonwealth pursuant to subsection B shall provide tangible personal property tax relief on qualifying vehicles ~~by reducing its local tax rate on qualifying vehicles as follows:~~

1. The local governing body of each county, city, or town shall fix or establish its tangible personal property tax rate for its general class of tangible personal property, which rate shall also be applied to that portion of the value of each qualifying vehicle that is in excess of \$20,000;

2. After fixing or establishing its tangible personal property tax rate for its general class of tangible personal property, the local governing body of the county, city, or town shall fix or establish one or more reduced tax rates (lower than the rate applied to the general class of tangible personal property) that shall be applied solely to that portion of the value of each qualifying vehicle that is not in excess of \$20,000. No other tangible personal property tax rate shall be applied to that portion of the value of each qualifying vehicle that is not in excess of \$20,000. Such reduced tax rate or rates shall be set at an effective tax rate or rates such that (i) the revenue to be received from such reduced tax rate or rates on that portion of the value of qualifying vehicles not in excess of \$20,000 plus (ii) the revenue to be received on that portion of the value of qualifying vehicles in excess of \$20,000 plus (iii) the Commonwealth's reimbursement is approximately equal to the total revenue that would have been received by the county, city, or town from its tangible personal property tax had the tax rate for its general class of tangible personal property been applied to 100 percent of the value of all qualifying vehicles *as provided herein. Beginning with the 2006 tax year and for each tax year thereafter, each such county, city, or town shall provide tangible personal property tax relief in an amount approximately equal to the amount reimbursed by the Commonwealth to the county, city, or town for such tax year pursuant to subsection B. Such tax relief shall be provided to all qualifying vehicles that have a situs for personal property taxation in the locality in the relevant tax year. The county, city, or town shall apportion the tax relief among all such qualifying vehicles in an equitable manner. In no case, however, shall the tax relief be applied to reduce the personal property tax on that portion of the value of qualifying vehicles in excess of \$20,000. The treasurer shall include the tax relief as a deduction on the face of tangible personal property tax bills for qualifying vehicles. If the amount of the tax relief that is apportioned to a particular qualifying vehicle is greater than the tangible personal property tax imposed on such vehicle for the tax year, no refund shall be paid for the difference.*

D. On or before the date the certified personal property tax book is required by § 58.1-3118 to be provided to the treasurer, the commissioner of the revenue shall identify each qualifying vehicle and its value to the treasurer of the locality.

E. The provisions of this section are mandatory for any county, city, or town that will receive a reimbursement pursuant to subsection B.

§ 58.1-3912. (Effective January 1, 2006) Treasurers to mail certain bills to taxpayers; penalties; electronic transmission.

A. The treasurer of every city and county shall, as soon as reasonably possible in each year, but not later than 14 days prior to the due date of the taxes, send or cause to be sent by United States mail to each taxpayer assessed with taxes and levies for that year a bill or bills setting forth the amounts due. The treasurer may elect not to send a bill amounting to \$20 or less as shown by an assessment book in such treasurer's office. The treasurer may employ the services of a mailing service or other vendor for fulfilling the requirements of this section. The failure of any such treasurer to comply with this section shall be a Class 4 misdemeanor. Such treasurer shall be deemed in compliance with this section as to any taxes due on real estate if, upon certification by the obligee of any note or other evidence of debt secured by a mortgage or deed of trust on such real estate that an agreement has been made with the obligor in writing within the mortgage or deed of trust instrument that such arrangements be made, he mails the bill for such taxes to the obligee thereof. Upon nonpayment of taxes by either the obligee or obligor, a past-due tax bill will be sent to the taxpayer. No governing body shall publish the name of a taxpayer in connection with a tax debt for which a bill was not sent, without first sending a notice of deficiency to his last known address at least two weeks before such publication.

B. The governing body of any county, city or town may attach to or mail with all real estate and tangible personal property tax bills, prepared for taxpayers in such locality, information indicating how

305 the tax rate charged upon such property and revenue derived therefrom is apportioned among the various
306 services and governmental functions provided by the locality.

307 C. Notwithstanding the provisions of subsection A of this section, in any county which has adopted
308 the urban county executive form of government, and in any county contiguous thereto which has
309 adopted the county executive form of government, tangible personal property tax bills shall be mailed
310 not later than 30 days prior to the due date of such taxes.

311 D. Notwithstanding the provisions of subsection A of this section, any county and town, the
312 governing bodies of which mutually agree, shall be allowed to send, to each taxpayer assessed with
313 taxes, by United States mail no later than 14 days prior to the due date of the taxes, a single real
314 property tax bill and a single tangible personal property tax bill.

315 E. Beginning with tax year 2006, in addition to all other information currently appearing on tangible
316 personal property tax bills, each such bill required to be sent pursuant to subsection A shall state on its
317 face (i) whether the vehicle is a qualifying vehicle as defined in § 58.1-3523; (ii) a statement indicating
318 the ~~reduced aggregate~~ tangible personal property tax rates ~~applied to relief provided for all~~ qualifying
319 vehicles ~~included on the bill~~ resulting from the Commonwealth's reimbursements for tangible personal
320 property tax relief pursuant to § 58.1-3524, ~~and the locality's tangible personal property tax rate for its~~
321 ~~general class of tangible personal property~~, provided that such statement shall not be required for tax
322 bills in any county, city, or town that will not receive any reimbursement pursuant to subsection B of
323 § 58.1-3524; (iii) the vehicle's registration number pursuant to § 46.2-604; (iv) the amount of tangible
324 personal property tax levied on the vehicle; and (v) if the locality prorates personal property tax
325 pursuant to § 58.1-3516, the number of months for which a bill is being sent.

326 F. Notwithstanding the provisions of subsection A, the treasurer, consistent with guidelines
327 promulgated by the Department of Taxation implementing the provisions of subdivision 2 of
328 § 58.1-1820, may convey, with the written consent of the taxpayer, any tax bill by electronic means
329 chosen by the taxpayer, including without limitation facsimile transmission or electronic mail (e-mail), in
330 lieu of posting such bill by first-class mail. The treasurer conveying a bill by means authorized in this
331 subsection shall maintain a copy (in written form or electronic media) of the bill reflecting the date of
332 transmission until such time as the bill has been satisfied or otherwise removed from the treasurer's
333 books by operation of law. Transmission of a bill pursuant to this subsection shall have the same force
334 and effect for all purposes arising under this subtitle as mailing to the taxpayer by first-class mail on the
335 date of transmission.

336 **2. That the fifth enactment of Chapter 1 of the Acts of Assembly of the 2004 Special Session I is**
337 **repealed.**

338 **3. That the provisions of this act shall be effective for tax years beginning in 2006 and for all tax**
339 **years thereafter.**