

VIRGINIA ACTS OF ASSEMBLY -- 2008 SESSION

CHAPTER 848

An Act to amend and reenact § 46.2-755.2 of the Code of Virginia, relating to additional vehicle registration fees in certain localities.

[H 525]

Approved April 11, 2008

Be it enacted by the General Assembly of Virginia:

1. That § 46.2-755.2 of the Code of Virginia is amended and reenacted as follows:

§ 46.2-755.2. Additional initial registration fees in certain localities.

In addition to taxes and license fees imposed pursuant to § 46.2-752 and to all other taxes and fees permitted by law, the Hampton Roads Transportation Authority established pursuant to § 33.1-391.7 and the Northern Virginia Transportation Authority established pursuant to § 15.2-4830 are authorized to charge an additional non-refundable initial, one-time registration fee on any vehicle registered in any county or city that is embraced by the respective Authority, for such vehicles subject to state registration fees under this Title. The fee shall be imposed at a rate of 1% of the value of the vehicle at the time the vehicle is first registered in such county or city by the owner of the vehicle. The value of the vehicle shall be determined on the same basis as is or would be used to determine the basis for motor vehicle sales and use tax as set forth in Chapter 24 (§ 58.1-2400 et seq.) of Title 58.1. The fee authorized by this section shall be assessed at the time the vehicle is first registered in the county or city embraced by the respective Authority by the owner of the vehicle, and shall be imposed only once, so long as the ownership of the vehicle upon which they are imposed remains unchanged.

The fee authorized by this section shall not be imposed upon (i) vehicles registered prior to January 1, 2008, unless the ownership of the vehicle changes on or after January 1, 2008; (ii) vehicles registered under the International Registration Plan developed by International Registration Plan, Inc.; ~~and~~ (iii) *any vehicle being registered in a jurisdiction subject to the respective Authority by a member of the armed forces of the United States or a dependent of such member if, immediately prior to the application for registration, the vehicle had been registered in a foreign country while the member of the armed forces of the United States was deployed or stationed overseas and immediately prior to the vehicle's registration in a foreign country, the vehicle had been registered in a jurisdiction subject to the respective Authority; and* (iv) any vehicle for which the sole basis for imposing the fee would be a change in the ownership of the vehicle due to (a) a gift to the spouse, son, or daughter of the transferor, (b) a transfer to a spouse, heir under the will, or heir at law by intestate succession as a result of the death of the owner of the vehicle, or (c) the addition or removal of a spouse.