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HOUSE BILL NO. 829

Offered January 9, 2008

Prefiled January 8, 2008

A BILL to amend and reenact §§ 33.1-23.03, 46.2-755.1, 46.2-775.2, 46.2-1167.1, 58.1-605, 58.1-606, 58.1-625.1, 58.1-802.1, 58.1-2402.1, and 58.1-3221.3 of the Code of Virginia, to amend and reenact the sixteenth enactment of Chapter 896 of the Acts of Assembly of 2007, and to repeal Chapter 10.2 (§§ 33.1-391.6 through 33.1-391.15) of Title 33.1 and §§ 58.1-1724.3, 58.1-1724.5, 58.1-1724.6, and 58.1-1724.7 of the Code of Virginia and the fifth, sixth, fourteenth, fifteenth, and nineteenth enactments of Chapter 896 of the Acts of Assembly of 2007, relating to the Hampton Roads Transportation Authority and taxes, fees, and charges dedicated to financing its operation and programs.

Patrons—Gear and Pogge

Referred to Committee on Transportation

Be it enacted by the General Assembly of Virginia:

1. That §§ 33.1-23.03, 46.2-755.1, 46.2-775.2, 46.2-1167.1, 58.1-605, 58.1-606, 58.1-625.1, 58.1-802.1, 58.1-2402.1, and 58.1-3221.3 of the Code of Virginia are amended and reenacted as follows:

§ 33.1-23.03. Board to develop and update Statewide Transportation Plan.

The Commonwealth Transportation Board shall conduct a comprehensive review of statewide transportation needs in a Statewide Transportation Plan setting forth an inventory of all construction needs for all systems, and based upon this inventory, establishing goals, objectives, and priorities covering a twenty-year planning horizon, in accordance with federal transportation planning requirements. This plan shall embrace all modes of transportation and include technological initiatives. This Statewide Transportation Plan shall be updated as needed, but no less than once every five years. The plan shall promote economic development and all transportation modes, intermodal connectivity, environmental quality, accessibility for people and freight, and transportation safety. The plan shall include quantifiable measures and achievable goals relating to, but not limited to, congestion reduction and safety, transit and high-occupancy vehicle facility use, job-to-housing ratios, job and housing access to transit and pedestrian facilities, air quality, and per capita vehicle miles traveled. The Board shall consider such goals in evaluating and selecting transportation improvement projects. The plan shall incorporate the approved long-range plans' measures and goals developed by the Northern Virginia Transportation Authority and the Hampton Roads Transportation Authority. Each such plan shall be summarized in a public document and made available to the general public upon presentation to the Governor and General Assembly.

It is the intent of the General Assembly that this plan assess transportation needs and assign priorities to projects on a statewide basis, avoiding the production of a plan which is an aggregation of local, district, regional, or modal plans.

§ 46.2-755.1. Additional annual license 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~~ is authorized to charge an additional non-refundable annual license fee in the amount of \$10 for each 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. Such additional license fees shall not, however, be charged for any vehicle registered under the International Registration Plan developed by International Registration Plan, Inc.

§ 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~~ is 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

INTRODUCED

HB829

59 embraced by the ~~respective~~ Authority by the owner of the vehicle, and shall be imposed only once, so
60 long as the ownership of the vehicle upon which they are imposed remains unchanged.

61 The fee authorized by this section shall not be imposed upon (i) vehicles registered prior to January
62 1, 2008 unless the ownership of the vehicle changes on or after January 1, 2008; (ii) vehicles registered
63 under the International Registration Plan developed by International Registration Plan, Inc.; and (iii) any
64 vehicle for which the sole basis for imposing the fee would be a change in the ownership of the vehicle
65 due to (a) a gift to the spouse, son, or daughter of the transferor, (b) a transfer to a spouse, heir under
66 the will, or heir at law by intestate succession as a result of the death of the owner of the vehicle, or (c)
67 the addition or removal of a spouse.

68 § 46.2-1167.1. Additional fee permitted in certain counties and cities.

69 In addition to all other charges and fees permitted by law, the ~~Hampton Roads Transportation~~
70 ~~Authority and the Northern Virginia Transportation Authority~~ ~~are~~ is authorized to charge an additional
71 fee at the time of inspection in the amount of \$10 for all vehicles for which an amount is permitted to
72 be charged for inspection pursuant to § 46.2-1167 in the area embraced by the ~~respective~~ Authority and
73 which shall be transmitted to the ~~respective~~ Authority.

74 § 58.1-605. To what extent and under what conditions cities and counties may levy local sales taxes;
75 collection thereof by Commonwealth and return of revenue to each city or county entitled thereto.

76 A. No county, city or town shall impose any local general sales or use tax or any local general retail
77 sales or use tax except as authorized by this section.

78 B. The council of any city and the governing body of any county may levy a general retail sales tax
79 at the rate of one percent to provide revenue for the general fund of such city or county. Such tax shall
80 be added to the rate of the state sales tax imposed by §§ 58.1-603 and 58.1-604 and shall be subject to
81 all the provisions of this chapter and the rules and regulations published with respect thereto. No
82 discount under § 58.1-622 shall be allowed on a local sales tax.

83 C. The council of any city and the governing body of any county desiring to impose a local sales tax
84 under this section may do so by the adoption of an ordinance stating its purpose and referring to this
85 section, and providing that such ordinance shall be effective on the first day of a month at least 60 days
86 after its adoption. A certified copy of such ordinance shall be forwarded to the Tax Commissioner so
87 that it will be received within five days after its adoption.

88 D. Any local sales tax levied under this section shall be administered and collected by the Tax
89 Commissioner in the same manner and subject to the same penalties as provided for the state sales tax.

90 E. All local sales tax moneys collected by the Tax Commissioner under this section shall be paid
91 into the state treasury to the credit of a special fund which is hereby created on the Comptroller's books
92 under the name "Collections of Local Sales Taxes." Such local sales tax moneys shall be credited to the
93 account of each particular city or county levying a local sales tax under this section. The basis of such
94 credit shall be the city or county in which the sales were made as shown by the records of the
95 Department and certified by it monthly to the Comptroller, namely, the city or county of location of
96 each place of business of every dealer paying the tax to the Commonwealth without regard to the city or
97 county of possible use by the purchasers. If a dealer has any place of business located in more than one
98 political subdivision by reason of the boundary line or lines passing through such place of business, the
99 amount of sales tax paid by such a dealer with respect to such place of business shall be treated for the
100 purposes of this section as follows: one-half shall be assignable to each political subdivision where two
101 are involved, one-third where three are involved, and one-fourth where four are involved.

102 F. As soon as practicable after the local sales tax moneys have been paid into the state treasury in
103 any month for the preceding month, the Comptroller shall draw his warrant on the Treasurer of Virginia
104 in the proper amount in favor of each city or county entitled to the monthly return of its local sales tax
105 moneys, and such payments shall be charged to the account of each such city or county under the
106 special fund created by this section. If errors are made in any such payment, or adjustments are
107 otherwise necessary, whether attributable to refunds to taxpayers, or to some other fact, the errors shall
108 be corrected and adjustments made in the payments for the next six months as follows: one-sixth of the
109 total adjustment shall be included in the payments for the next six months. In addition, the payment
110 shall include a refund of amounts erroneously not paid to the city or county and not previously refunded
111 during the three years preceding the discovery of the error. A correction and adjustment in payments
112 described in this subsection due to the misallocation of funds by the dealer shall be made within three
113 years of the date of the payment error.

114 G. Such payments to counties are subject to the qualification that in any county wherein is situated
115 any incorporated town constituting a special school district and operated as a separate school district
116 under a town school board of three members appointed by the town council, the county treasurer shall
117 pay into the town treasury for general governmental purposes the proper proportionate amount received
118 by him in the ratio that the school age population of such town bears to the school age population of
119 the entire county. If the school age population of any town constituting a separate school district is
120 increased by the annexation of territory since the last preceding school age population census, such

increase shall, for the purposes of this section, be added to the school age population of such town as shown by the last such census and a proper reduction made in the school age population of the county or counties from which the annexed territory was acquired.

H. One-half of such payments to counties are subject to the further qualification, other than as set out in subsection G above, that in any county wherein is situated any incorporated town not constituting a separate special school district which has complied with its charter provisions providing for the election of its council and mayor for a period of at least four years immediately prior to the adoption of the sales tax ordinance, the county treasurer shall pay into the town treasury of each such town for general governmental purposes the proper proportionate amount received by him in the ratio that the school age population of each such town bears to the school age population of the entire county, based on the latest statewide school census. The preceding requirement pertaining to the time interval between compliance with election provisions and adoption of the sales tax ordinance shall not apply to a tier-city. If the school age population of any such town not constituting a separate special school district is increased by the annexation of territory or otherwise since the last preceding school age population census, such increase shall, for the purposes of this section, be added to the school age population of such town as shown by the last such census and a proper reduction made in the school age population of the county or counties from which the annexed territory was acquired.

I. Notwithstanding the provisions of subsection H, the board of supervisors of a county may, in its discretion, appropriate funds to any incorporated town not constituting a separate school district within such county which has not complied with the provisions of its charter relating to the elections of its council and mayor, an amount not to exceed the amount it would have received from the tax imposed by this chapter if such election had been held.

J. It is further provided that if any incorporated town which would otherwise be eligible to receive funds from the county treasurer under subsection G or H of this section be located in a county which does not levy a general retail sales tax under the provisions of this law, such town may levy a general retail sales tax at the rate of one percent to provide revenue for the general fund of the town, subject to all the provisions of this section generally applicable to cities and counties. Any tax levied under the authority of this subsection shall in no case continue to be levied on or after the effective date of a county ordinance imposing a general retail sales tax in the county within which such town is located.

K. 1. Notwithstanding the other provisions of this chapter, the ~~Hampton Roads Transportation Authority~~ and the Northern Virginia Transportation Authority may impose a retail sales tax at the rate of 5% on (i) charges for separately stated labor or services in the repair of motor vehicles and (ii) charges for the repair of a motor vehicle in cases in which the true object of the repair is a service provided within a city or county embraced by the ~~respective~~ Authority.

2. The revenue generated and collected pursuant to the tax authorized under this subsection, less the applicable portion of any refunds to taxpayers and after subtraction of the direct costs of administration by the Department, shall be deposited and held in a special trust fund under the control of the State Treasurer entitled "Special Sales and Use Tax Motor Vehicle Repair Fund." The State Treasurer on a monthly basis shall distribute the amounts deposited in the special trust fund to the ~~Hampton Roads Transportation Authority~~ or the Northern Virginia Transportation Authority as appropriate.

3. No discount under § 58.1-622 shall be allowed for the tax described under this subsection. Except as otherwise provided herein, the tax under this subsection shall be administered and collected in the same manner and subject to the same penalties as provided for the local retail sales tax.

§ 58.1-606. To what extent and under what conditions cities and counties may levy local use tax; collection thereof by Commonwealth and return of revenues to the cities and counties.

A. The council of any city and the governing body of any county which has levied or may hereafter levy a city or county sales tax under § 58.1-605 may levy a city or county use tax at the rate of one percent to provide revenue for the general fund of such city or county. Such tax shall be added to the rate of the state use tax imposed by this chapter and shall be subject to all the provisions of this chapter, and all amendments thereof, and the rules and regulations published with respect thereto, except that no discount under § 58.1-622 shall be allowed on a local use tax.

B. The council of any city and the governing body of any county desiring to impose a local use tax under this section may do so in the manner following:

1. If the city or county has previously imposed the local sales tax authorized by § 58.1-605, the local use tax may be imposed by the council or governing body by the adoption of a resolution by a majority of all the members thereof, by a recorded yea and nay vote, stating its purpose and referring to this section, and providing that the local use tax shall become effective on the first day of a month at least 60 days after the adoption of the resolution. A certified copy of such resolution shall be forwarded to the Tax Commissioner so that it will be received within five days after its adoption. The resolution authorized by this paragraph may be adopted in the manner stated notwithstanding any other provision of law, including any charter provision.

182 2. If the city or county has not imposed the local sales tax authorized by § 58.1-605, the local use
183 tax may be imposed by ordinance together with the local sales tax in the manner set out in subsections
184 B and C of § 58.1-605.

185 C. Any local use tax levied under this section shall be administered and collected by the Tax
186 Commissioner in the same manner and subject to the same penalties as provided for the state use tax.

187 D. The local use tax authorized by this section shall not apply to transactions to which the sales tax
188 applies, the situs of which for state and local sales tax purposes is the city or county of location of each
189 place of business of every dealer paying the tax to the Commonwealth without regard to the city or
190 county of possible use by the purchasers. However, the local use tax authorized by this section shall
191 apply to tangible personal property purchased without this Commonwealth for use or consumption
192 within the city or county imposing the local use tax, or stored within the city or county for use or
193 consumption, where the property would have been subject to the sales tax if it had been purchased
194 within this Commonwealth. The local use tax shall also apply to leases or rentals of tangible personal
195 property where the place of business of the lessor is without this Commonwealth and such leases or
196 rentals are subject to the state tax. Moreover, the local use tax shall apply in all cases in which the state
197 use tax applies.

198 E. Out-of-state dealers who hold certificates of registration to collect the use tax from their customers
199 for remittance to this Commonwealth shall, to the extent reasonably practicable, in filing their monthly
200 use tax returns with the Tax Commissioner, break down their shipments into this Commonwealth by
201 cities and counties so as to show the city or county of destination. If, however, the out-of-state dealer is
202 unable accurately to assign any shipment to a particular city or county, the local use tax on the tangible
203 personal property involved shall be remitted to the Commonwealth by such dealer without attempting to
204 assign the shipment to any city or county.

205 F. Local use tax revenue shall be distributed among the cities and counties for which it is collected,
206 respectively, as shown by the records of the Department, and the procedure shall be the same as that
207 prescribed for distribution of local sales tax revenue under § 58.1-605. The local use tax revenue that is
208 not accurately assignable to a particular city or county shall be distributed monthly by the appropriate
209 state authorities among the cities and counties in this Commonwealth imposing the local use tax upon
210 the basis of taxable retail sales in the respective cities and counties in which the local sales and use tax
211 was in effect in the taxable month involved, as shown by the records of the Department, and computed
212 with respect to taxable retail sales as reflected by the amounts of the local sales tax revenue distributed
213 among such cities and counties, respectively, in the month of distribution. Notwithstanding any other
214 provision of this section, the Tax Commissioner shall develop a uniform method to distribute local use
215 tax. Any significant changes to the method of local use tax distribution shall be phased in over a
216 five-year period. Distribution information shall be shared with the affected localities prior to
217 implementation of the changes.

218 G. All local use tax revenue shall be used, applied or disbursed by the cities and counties as
219 provided in § 58.1-605 with respect to local sales tax revenue.

220 H. 1. Notwithstanding the other provisions of this chapter, the ~~Hampton Roads Transportation~~
221 ~~Authority and the Northern Virginia Transportation Authority~~ may impose a retail use tax at the rate of
222 5% on (i) charges for separately stated labor or services for the repair of motor vehicles and (ii) charges
223 for the repair of a motor vehicle in cases in which the true object of the repair is a service provided
224 within a city or county embraced by the ~~respective~~ Authority.

225 2. The revenue generated and collected pursuant to the tax authorized under this subsection, less the
226 applicable portion of any refunds to taxpayers and after subtraction of the direct costs of administration
227 by the Department, shall be deposited and held in a special trust fund under the control of the State
228 Treasurer entitled "Special Sales and Use Tax Motor Vehicle Repair Fund." The State Treasurer on a
229 monthly basis shall distribute the amounts deposited in the special trust fund to the ~~Hampton Roads~~
230 ~~Transportation Authority or the Northern Virginia Transportation Authority~~ as appropriate.

231 3. No discount under § 58.1-622 shall be allowed for the tax described under this subsection. Except
232 as otherwise provided herein, the tax under this subsection shall be administered and collected in the
233 same manner and subject to the same penalties as provided for the local retail use tax.

234 § 58.1-625.1. Certain dealers required to separately state labor or service charges in the repair of
235 motor vehicles.

236 Any dealer or other person required to collect any tax imposed under this chapter, or pursuant to any
237 authority granted under this chapter, who is located in any county or city embraced by the Northern
238 Virginia Transportation Authority established under § 15.2-4830 ~~or the Hampton Roads Transportation~~
239 ~~Authority established under § 33.1-394.7~~, shall separately state on any bill, invoice, ticket, or other
240 billing statement the amount charged by such dealer or person for labor or services performed in the
241 repair of motor vehicles. This section shall apply only in the counties or cities embraced by the
242 Northern Virginia Transportation Authority if the Authority is imposing the taxes authorized pursuant to
243 subsection K of § 58.1-605 and subsection H of § 58.1-606; ~~or in the counties or cities embraced by the~~

Hampton Roads Transportation Authority if the Authority is imposing the taxes authorized pursuant to subsection K of § 58.1-605 and subsection H of § 58.1-606.

§ 58.1-802.1. Regional congestion relief fee.

In addition to any other tax imposed under the provisions of this chapter, the Hampton Roads Transportation Authority established pursuant to § 33.1-391.7 and the Northern Virginia Transportation Authority established pursuant to § 15.2-4830 may impose a fee, delineated as the "Regional congestion relief fee," on each deed, instrument, or writing by which lands, tenements, or other realty located in any county or city embraced by the respective Authority is sold and is granted, assigned, transferred, or otherwise conveyed to or vested in the purchaser or any other person, by such purchaser's direction. The rate of the fee, when the consideration or value of the interest, whichever is greater, equals or exceeds \$100, shall be \$0.40 for each \$100 or fraction thereof, exclusive of the value of any lien or encumbrance remaining thereon at the time of the sale, whether such lien is assumed or the realty is sold subject to such lien or encumbrance.

The fee imposed by this section shall be paid by the grantor, or any person who signs on behalf of the grantor, of any deed, instrument, or writing subject to the fee imposed by this section.

Fees imposed by this section shall be collected pursuant to subsection B of § 58.1-802. However, the compensation allowed to the clerk of the court under such subsection shall not be applicable with regard to the fee collected under this section. The clerk shall return all fees collected pursuant to the authority granted under this section to the Hampton Roads Transportation Authority or the Northern Virginia Transportation Authority, as appropriate, as soon as practicable.

§ 58.1-2402.1. Local rental car transportation fee.

A. In addition to all other taxes, fees, and other charges imposed under 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, may impose a fee of 2% of the gross proceeds on the daily rental of a vehicle in any county or city embraced by the respective Authority wherein the daily rental of the vehicle occurs, regardless of whether such vehicle is required to be licensed in the Commonwealth. The fee shall not be levied upon a rental to a person for re-rental as an established business or part of an established business or incidental or germane to such business.

B. After subtraction of the direct costs of administration by the Department, the Commissioner shall transfer the revenues collected pursuant to this section to the Hampton Roads Transportation Authority and the Northern Virginia Transportation Authority, as appropriate.

C. Any and all fees imposed pursuant to this section shall be collected by the Department of Motor Vehicles. The Commissioner shall maintain records of the fee imposed and collected by locality.

D. The fee imposed pursuant to the authority granted under this section shall be implemented, enforced, and collected in the same manner that rental taxes under this chapter are implemented, enforced, and collected.

§ 58.1-3221.3. Classification of certain commercial and industrial real property and taxation of such property by certain localities included in the Northern Virginia Transportation Authority.

A. Beginning January 1, 2008, and solely for the purposes of imposing the tax authorized pursuant to this section, in the counties and cities that are embraced by the Northern Virginia Transportation Authority and the Hampton Roads Transportation Authority, all real property used for or zoned to permit commercial or industrial uses is hereby declared to be a separate class of real property for local taxation. Such classification of real property shall exclude all residential uses and all multifamily residential uses, including but not limited to single family residential units, cooperatives, condominiums, townhouses, apartments, or homes in a subdivision when leased on a unit by unit basis even though these units may be part of a larger building or parcel of real estate containing more than four residential units.

B. In addition to all other taxes and fees permitted by law, (i) the governing body of any locality embraced by the Northern Virginia Transportation Authority may, by ordinance, annually impose on all real property in the locality specially classified in subsection A: an amount of real property tax, in addition to such amount otherwise authorized by law, at a rate not to exceed \$0.25 per \$100 of assessed value as the governing body may, by ordinance, impose upon the annual assessed value of all real property used for or zoned to permit commercial or industrial uses; and (ii) the governing body of any locality embraced by the Hampton Roads Transportation Authority may, by ordinance, annually impose on all real property in the locality specially classified in subsection A: an amount of real property tax, in addition to such amount otherwise authorized by law, at a rate not to exceed \$0.10 per \$100 of assessed value as the governing body may, by ordinance, impose upon the annual assessed value of all real property used for or zoned to permit commercial or industrial uses. The authority granted in this subsection shall be subject to the following conditions:

(1) Upon appropriation, all revenues generated from the additional real property tax imposed shall be used exclusively for transportation purposes that benefit the locality imposing the tax; and

(2) The additional real property tax imposed shall be levied, administered, enforced, and collected in the same manner as set forth in Subtitle III of Title 58.1 for the levy, administration, enforcement, and collection of local taxes. In addition, the local assessor shall separately assess and set forth upon the locality's land book the fair market value of that portion of property that is defined as a separate class of real property for local taxation in accordance with the provisions of this section.

C. Beginning January 1, 2008, in lieu of the authority set forth in subsections A and B above and solely for the purposes of imposing the tax authorized pursuant to this section, in the counties and cities embraced by the Northern Virginia Transportation Authority ~~and the Hampton Roads Transportation Authority~~, all real property used for or zoned to permit commercial or industrial uses is hereby declared to be a separate class of real property for local taxation. Such classification of real property shall exclude all residential uses and all multifamily residential uses, including but not limited to single family residential units, cooperatives, condominiums, townhouses, apartments, or homes in a subdivision when leased on a unit by unit basis even though these units may be part of a larger building or parcel of real estate containing more than four residential units.

D. In addition to all other taxes and fees permitted by law, ~~(i) the governing body of any locality embraced by the Northern Virginia Transportation Authority may, by ordinance, create within its boundaries, one or more special regional transportation tax districts and, thereafter, may, by ordinance, impose upon the real property located in special regional transportation tax districts specially classified in subsection C within such special regional transportation tax districts: an amount of real property tax, in addition to such amounts otherwise authorized by law, at a rate not to exceed \$0.25 per \$100 of assessed value as the governing body may, by ordinance, impose upon the annual assessed value of all real property used for or zoned to permit commercial or industrial uses; and, (ii) the governing body of any locality embraced by the Hampton Roads Transportation Authority may, by ordinance, create within its boundaries, one or more special regional transportation tax districts and, thereafter, may, by ordinance, impose upon the real property specially classified in subsection C within such special regional transportation tax districts: an amount of real property tax, in addition to such amounts otherwise authorized by law, at a rate not to exceed \$0.10 per \$100 of assessed value as the governing body may, by ordinance, impose upon the annual assessed value of all real property used for or zoned to permit commercial or industrial uses.~~ The authority granted in this subsection shall be subject to the following conditions:

(1) Notwithstanding any other provisions of law to the contrary, upon appropriation, all revenues generated from the additional real property taxes imposed in accordance with subsection C and this subsection shall be used for transportation purposes that benefit the special regional transportation tax district to which such revenue is attributable;

(2) Any local ordinance adopted in accordance with the provisions of subsection C and this subsection shall include the requirement that the additional real property taxes so authorized are to be imposed annually in accordance with applicable law;

(3) Any locality that imposes the additional real property taxes set forth in subsections A and B shall not be permitted to also impose the additional real property taxes set forth in subsection C and this subsection. In addition, any locality electing to impose the additional real property taxes on all real property located in such locality that is specially classified in subsections A and B must do so in the manner prescribed in subsections A and B and not by creation of a special transportation tax district as set forth in subsection C and this subsection. The creation of such special regional transportation tax districts shall not, however, affect the authority of a locality to establish tax districts pursuant to other provisions of law;

(4) The total revenues generated from the additional real property taxes imposed in accordance with subsection C and this subsection shall not be less than 85% of the revenues estimated to be generated when imposing the additional real property taxes in accordance with subsections A and B at the rate of \$0.25 per \$100 of assessed value in any locality embraced by the Northern Virginia Transportation Authority ~~and at the rate of \$0.10 per \$100 of assessed value in any locality embraced by the Hampton Roads Transportation Authority~~; and

(5) The additional real property taxes imposed pursuant to subsection C and this subsection shall be levied, administered, enforced, and collected, in the same manner as set forth in Subtitle III of Title 58.1 for the levy, administration, enforcement, and collection of all local taxes. In addition, the local assessor shall separately assess and set forth upon the locality's land book the fair market value of that portion of property that is defined as separate class of real property for local taxation in accordance with the provisions of this section.

2. That the sixteenth enactment of Chapter 896 of the Acts of Assembly of 2007 is amended and reenacted as follows:

16. That, as provided under § 58.1-3221.2, the tax authorized thereunder may only be imposed by a city or county embraced by the Northern Virginia Transportation Authority established under § 15.2-4830, ~~or a city or county embraced by the Hampton Roads Transportation~~

367 ~~Authority established under § 33.1-391.7.~~

368 3. That Chapter 10.2 (§§ 33.1-391.6 through 33.1-391.15) of Title 33.1 and §§ 58.1-1724.3,
369 58.1-1724.5, 58.1-1724.6, and 58.1-1724.7 of the Code of Virginia, and the fifth, sixth, fourteenth,
370 fifteenth, and nineteenth enactments of Chapter 896 of the Acts of Assembly of 2007 are repealed.

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HB829