## 2008 SESSION

HOUSE BILL NO. 833           AMENDMENT IN THE NATURE OF A SUBSTITUTE (Proposed by the House Committee on Appropriations on February 8, 2008) (Patron Prior to Substitute — Delegate Rust)           A BILL to amend and react §§ 46.2-1548, 40.2-1550, and 58.1-2403 of the Code Virginia and to amend the Code of Virginia by adding a section numbered 46.2-602.2, relating tilling and registration of company vehicles of automotive manufacturers; exemption of such vehicle from the motor vehicle sales and use tax.           Be it enacted by the General Assembly of Virginia:           1. That §§ 46.2-1548, 46.2-1549, 46.2-1550, and 58.1-2403 of the Code of Virginia are amenda and reenacted and that the Code of Virginia is amended by adding a section numbered 46.2-602 as follows:           g 46.2-602.2. Titling and registration of company vehicles of automotive manufacturers. For the purpose of this section: "Automotive manufacturer" means the entire worldwide affiliated group as defined in § 58.1-3700, as of July 31, 2007, if a least one member of the worldwide affiliated group is an automotive manufacturer, as classified under the 2007 North American Industry Classification System Codes 336 3362, and 3363 in effect as of December 31, 2007. "Company vehicles "means the following vehicles owned or operated by an automotive manufactur having its headquarters in Virginia: 1. Vehicles used for headquarters-related purposes; 2. Vehicles used for headquarters-related purposes; 3. Vehicles used for headquarters-related purposes; 3. Vehicles used for headquarters-related purposes; 3. Vehicles provided for use by eligible headquarters employees or their eligible family members compliance with established corporate policies as may from time to time be in effect, but not more the four vehicles provided for use by eligible headquarters employees or their eligible family members" in com		082944696
AMENDMENT IN THE NATURE OF A SUBSTITUTE           (Proposed by the House Committee on Appropriations on February 8, 2008)           (Patron Prior to Substitute—Delegate Rust)           A BILL to amend and reenact §§ 402-1548, 402-1549, 402-1550, and 58,1-2403 of the Code Virginia and to amend the Code of Virginia by adding a section numbered 462-602, relating titling and registration of company vehicles of automotive manufacturers; exemption of such vehicl from the motor vehicle sales and use tax.           The it enacted by the General Assembly of Virginia:           1         That §§ 462-1548, 462-1549, 462-1550, and 58,1-2403 of the Code of Virginia are amenda and remacted and that the Code of Virginia is amended by adding a section numbered 462-602 as follows:           ***         For the purpose of this section:           ***         ***           ***         Automotive manufacturer*           ***         ***           ***         ***           ***         ***           ***         ***           ***         ***           ***         ***           ***         ***           ***         ***           ***         ***           ***         ***           ***         ***           ***         ***           ***         ***           ***         *** <tr< th=""><th>1</th><th></th></tr<>	1	
<ul> <li>(Patro Prior to Substitute—Delegate Rust)</li> <li>A BILL to amend and reenact §§ 402-1548, 402-1549, 462-1550, and 58.1-2403 of the Code Virginia and to amend the Code of Virginia section numbered 46.2-602.2, relating titling and registration of company vehicles of automotive manufacturers; exemption of such vehicle from the motor vehicle sales and use tax.</li> <li>Be it enacted by the General Assembly of Virginia:</li> <li>1. That §§ 462-1548, 462-1550, and 58.1-2403 of the Code of Virginia are amendu and reenacted and the General Assembly of Virginia:</li> <li>1. That §§ 462-1548, 462-1550, and 58.1-2403 of the Code of Virginia are amendu and reenacted and that the Code of Virginia is amended by adding a section numbered 46.2-602</li> <li>as follows:</li> <li>§ 46.2-602.2. Tilling and registration of company vehicles of automotive manufacturers.</li> <li>For the purpose of this section:</li> <li>"Automotive manufacturer" means the entire worldwide affiliated group as defined in § 58.1-3700.</li> <li>as of July 31, 2007, if at least one member of the worldwide affiliated group is an automotive manufacturer.</li> <li>active "means the following vehicles owned or operated by an automotive manufacturer.</li> <li>"Automotive manufacturer" in Virginia:</li> <li>1. Vehicles used for sales or service training, advertising, public relations, quality control, at emissions or other testing and/or evaluation purposes:</li> <li>2. Vehicles used for headquarters-related purposes, including but not necessarily limited to use 1 visting executives or employees:</li> <li>3. Vehicles provided for use by eligible headquarters employees or their eligible family members compliance with established corporate policies.</li> <li>"Family members" means the spouse, children, and parents of an employee.</li> <li>"Family members" means the spouse, children, and parents of an employee or their eligible family members?</li> <li>The automotive manufacturer ha</li></ul>	2	AMENDMENT IN THE NATURE OF A SUBSTITUTE
<ul> <li>(Patron Prior to Substitute—Delegate Rust)</li> <li>A BIL to amend and reenact §§ 402-1549, 402-1549, 402-1559, and 58.1-2403 of the Code Virginia and to amend the Code of Virginia by adding a section numbered 46.2-602.2, relating titling and registration of company vehicles of automotive manufacturers; exemption of such vehicl from the motor vehicle sales and use tax.</li> <li>Be it enacted by the General Assembly of Virginia:</li> <li>Be it enacted by the General Assembly of Virginia:</li> <li>Be it enacted and that the Code of Virginia is amended by adding a section numbered 46.2-602.</li> <li>as follows:</li> <li>§ 46.2-602.2, Titling and registration of company vehicles of automotive manufacturers.</li> <li>For the purpose of this section:</li> <li>"Automotive manufacturer" means the entire worldvide affiliated group as defined in § 58.1-3700.</li> <li>as of July 31, 2007. If at least one member of the worldvide affiliated group is an automotiv manufacturer, as classified under the 2007 North American Industry Classification System Codes 336 3362, and 3363 in effect as of December 31, 2007.</li> <li>"Company vehicles means the following vehicles owned or operated by an automotive manufactur." having its headquarters in Virginia:</li> <li>I. Vehicles used for sales or service training, advertising, public relations, quality control, ar emissions or other testing and/or evaluation purposes;</li> <li>Vehicles used for the benefity of any eligible headquarters employees or their eligible family members?</li> <li>Schicles provided for use by eligible headquarters employees or their eligible family members?</li> <li>Schicles provided for use by eligible headquarters employees or their eligible family members?</li> <li>Tomplay vehicles provided for use by eligible headquarters to the be in effect, but not more the for wehicles may be tased for the benefity of any eligible headquarters is menolyees or their eligible family members?</li>     &lt;</ul>	3	
<ul> <li>6 A BILL to amend and reenact §§ 462-1549, 462-1549, 462-1530, and 58.1-2403 of the Code Virginia and to amend the Code of Virginia by adding a section numbered 46.2-602. relating titling and registration of company vehicles of automotive manufacturers; exemption of such vehicle from the motor vehicle sales and use tax.</li> <li>10 That §§ 46.2-1548, 46.2-1549, 46.2-1550, and 58.1-2403 of the Code of Virginia are amende and reenacted and that the Code of Virginia is amended by adding a section numbered 46.2-602.</li> <li>11 a That §§ 46.2-1548, 46.2-1549, 46.2-1550, and 58.1-2403 of the Code of Virginia are amende and reenacted and that the Code of Virginia is amended by adding a section numbered 46.2-602.</li> <li>12 s follows:</li> <li>13 s of July 31, 2007, if at least one member of the worldwide affiliated group as defined in § 58.1-3700.</li> <li>13 as of July 31, 2007, if at least one member of the worldwide affiliated group is an automotive manufacturer.</li> <li>14 and advanterer, as classified under the 2007 North American Industry Classification System Codes 336 3362, and 3363 in effect as of December 31, 2007.</li> <li>15 "Company vehicles "means the following vehicles owned or operated by an automotive manufacturer having its headquarters in Virginia:</li> <li>1. Vehicles used for headquarters-related purposes, including but not necessarily limited to use 1 visiting executives or netpoyees?</li> <li>3. Vehicles used for headquarters-related purposes, including but not necessarily limited to use 1 visiting executives or melpoyees?</li> <li>3. Vehicles provided for use by eligible headquarters employees or their eligible family members compliance with established corporate policies: as may from time to time be inflect, but not more the four vehicles forwabilished corporate policies.</li> <li>2. Theide see and by the automotive manufacturer to serve a headquarters function, be excluding any vehicles for the benefit of any eligible headquarters employees or their eligible family members?</li> &lt;</ul>		
<ul> <li>Virginia and to amend the Code of Virginia by adding a section numbered 46.2-602.2, relating titiling and registration of company vehicles of automotive manufacturers; exemption of such vehicle from the motor vehicle sales and use tax.</li> <li>Be it enacted by the General Assembly of Virginia:</li> <li>1. That §§ 46.2-1548, 46.2-1549, 46.2-1550, and 58.1-2403 of the Code of Virginia are amende and reenacted and that the Code of Virginia is amended by adding a section numbered 46.2-602 as follows:</li> <li>§ 46.2-602.2. Titling and registration of company vehicles of automotive manufacturers. For the purpose of this section:</li> <li>"Automotive manufacturer" means the entire worldwide affiliated group as defined in § 58.1-3700. as of July 31, 2007. if at least one member of the worldwide affiliated group is an automotive manufacturer, as classified under the 2007 North American Industry Classification System Codes 336 3362, and 3363 in effect as of December 31, 2007.</li> <li>"Company vehicles" means the following vehicles owned or operated by an automotive manufacturer having its headquarters in Virginia:</li> <li>I. Vehicles used for sales or service training, advertising, public relations, quality control, an emissions or other testing and/or evaluation purposes;</li> <li>Vehicles used for headquarters-related purposes, including but not necessarily limited to use 14 visiting executives or employees;</li> <li>Vehicles used be related or or vee beiglible headquarters employees or their eligible family members? compliance with established corporate policies as may from time to time be in effect, but not more the four wehicles provided for use by eligible headquarters to serve a headquarters function, be excluding any vehicles provided for use by eligible headquarters employees or their eligible family members? means the spouse, children, and parents of an employee.</li> <li>"Family members" means the spouse, children, and parents of an employee.</li> <li>"Family members" means the spouse, children, a</li></ul>	5	
<ul> <li>titling and registration of company vehicles of automotive manufacturers; exemption of such vehicle from the motor vehicles alse and use tax.</li> <li>Be it enacted by the General Assembly of Virginia:</li> <li>1. That §§ 46.2-1548, 46.2-1550, and S8.1-2403 of the Code of Virginia are amended and recnacted and that the Code of Virginia is annended by adding a section numbered 46.2-602.</li> <li>as follows:</li> <li>§ 4.6-2602.2. Titling and registration of company vehicles of automotive manufacturers. For the purpose of this section:</li> <li>"Automotive manufacturer" means the entire worldwide affiliated group as defined in § 58.1-3700.</li> <li>as of July 31, 2007. if at least one member of the worldwide affiliated group is an automoti manufacturer, as classified under the 2007 North American Industry Classification System Codes 336 3362, and 3363 in effect as of December 31, 2007.</li> <li>"Company vehicles" means the following vehicles owned or operated by an automotive manufacturer in Virginia:</li> <li>I. Vehicles used for sales or service training, advertising, public relations, quality control, an emissions or other testing and/or evaluation purposes;</li> <li>2. Vehicles used for sales or service training, advertising, public relations, quality control, an emissions or other esting and/or evaluation purposes;</li> <li>3. Vehicles provided for use by eligible headquarters employees or their eligible family members? compliance with established corporate policies as may from time to time be in effect, but not more the four vehicles provided for use by eligible headquarters employees or their eligible family members?</li> <li>"Headquarters" means the spouse, children, and parents of an employee.</li> <li>"Headquarters" means a facility at which company employees are physically employed and at which the manufacturer in dispose of optima system of vehicle adefined of origi by the dominasioner. Such license or permits shall authori?</li> <li>the automotive manufacturer having its headquarters in the</li></ul>		
<ul> <li>from the motor vehicle sales and use tax.</li> <li>Be it enacted by the General Assembly of Virginia:</li> <li>I. That §§ 46.2-1548, 46.2-1549, 46.2-1550, and 58.1-2403 of the Code of Virginia are amended and resencted and the Code of Virginia is amended by adding a section numbered 46.2-602 as follows:         <ul> <li>§ 46.2-602.</li> <li>Titing and registration of company vehicles of automotive manufacturers.</li> <li>For the purpose of this section:</li> <li>"Automotive manufacturer" means the entire worldwide affiliated group as defined in § 58.1-3700, as of July 31, 2007.</li> <li>and Job July 31, 2007.</li> <li>"Company vehicles" means the following vehicles owned or operated by an automotive manufacturer in Virginia:</li> <li>"Company vehicles" means the following vehicles owned or operated by an automotive manufacture in Virginia:</li> <li>Vehicles used for sales or service training, advertising, public relations, quality control, an emissions or other testing and/or evaluation purposes:</li> <li>Vehicles used for sales or service training, advertising public relations, quality control, an emissions or other testing and/or evaluation purposes:</li> <li>Vehicles movided for use by eligible headquarters employees or their eligible family members compliance with established corporate policies as may from time to time be in efficie, thut not more the four vehicles movide the benefit of any eligible headquarters employees at one time; and or evaluation purposes.</li> <li>"All other vehicles demed by the automotive manufacturer to serve a headquarters function, b excluding any vehicles provided for use by eligible headquarters employees or their eligible family members?</li> <li>compliance with established corporate policies.</li> <li>"Family members" means the spouse, children, and parents of an employee.</li> <li>"Headqu</li></ul></li></ul>		Virginia and to amend the Code of Virginia by adding a section numbered 46.2-602.2, relating to
<ul> <li><sup>10</sup> <sup>16</sup> Be it enacted by the General Assembly of Virginia:</li> <li><sup>10</sup> That §§ 46.2-1589, 46.2-1580, and 58.1-2403 of the Code of Virginia are amended and reenacted and that the Code of Virginia is amended by adding a section numbered 46.2-602</li> <li><sup>11</sup> as follows:</li> <li><sup>12</sup> § 46.2-602.2. Titling and registration of company vehicles of automotive manufacturers.</li> <li><sup>13</sup> For the purpose of this section:</li> <li><sup>14</sup> "Automotive manufacturer" means the entire worldwide affiliated group as defined in § 58.1-3700.</li> <li><sup>15</sup> as of July 31, 2007, if at least one member of the worldwide affiliated group is an automotiv manufacturer, as classified under the 2007 North American Industry Classification System Codes 336 3362, and 3363 in effect as of December 31, 2007.</li> <li><sup>15</sup> "Company vehicles" means the following vehicles owned or operated by an automotive manufacture?</li> <li><sup>16</sup> I. Vehicles used for sales or service training, advertising, public relations, quality control, an emissions or other testing and/or evaluation purposes;</li> <li><sup>17</sup> 2. Vehicles used for sales or vehication purposes;</li> <li><sup>18</sup> Vehicles provided for use by eligible headquarters employees or their eligible family members compliance with established corporate policies as may from time to time be in effect, but not more thas four vehicles provided for use by eligible headquarters employees or their eligible family members?</li> <li><sup>14</sup> All other vehicles deemed by the automotive manufacturer to serve a headquarers function, b</li> <li><sup>15</sup> excluding any vehicles provided for use by eligible headquarters are ployees or their eligible family members?</li> <li><sup>16</sup> Tamily members' means the spouse, children, and parents of an employee.</li> <li><sup>17</sup> "Headquarters" means a facility at which company employees are physically employed and at which the majority of the company's financial, personnel, legal, or planning functions are handled either on r</li></ul>		
<ol> <li>That §§ 46.2-1548, 46.2-1549, 46.2-1550, and 58.1-2403 of the Code of Virginia are amende and renacted and that the Code of Virginia is amended by adding a section numbered 46.2-602 as follows:</li> <li>§ 40.2-602.2. Titling and registration of company vehicles of automotive manufacturers. For the purpose of this section: "Automotive manufacturer" means the entire worldwide affiliated group as defined in § 58.1-3700.</li> <li>as of July 31, 2007, if at least one member of the worldwide affiliated group is an automotiv manufacturer, as classified under the 2007 North American Industry Classification System Codes 336 3362, and 3363 in effect as of December 31, 2007.</li> <li>"Company vehicles" means the following vehicles owned or operated by an automotive manufacture having its headquarters in Virginia: I. Vehicles used for sales or service training, advertising, public relations, quality control, ar emissions or other testing and/or evaluation purposes; Settisting executives of employees: Settisting executives of employees: Avehicles provided for use by eligible headquarters employees or their eligible family members compliance with established corporate policies as may from time to time be in effect, but not more tha four vehicles may be leased for the benefit of any eligible headquarters employees at any one time; and 4.4.10 ther vehicles deemed by the automotive manufacturer to serve a headquarters function, be excluding any vehicles provided for use by eligible headquarters employees or their eligible famil members in compliance with established corporate policies. "Family members" means the spouse, children, and parents of an employee. "Headquarters" means the spouse, children, and parents of an employee.</li> <li>"Hamily members" means the spouse, children, and parents of an anufacturer shall authori the automotive manufacturer having its headquarters in the Commonwealth shall be issued a motive vehicle dealer license or equivalent permit by the Commissioner. Such license or e</li></ol>		
<ul> <li>and recenacted and that the Code of Virginia is amended by adding a section numbered 46.2-602</li> <li>as follows:         <ul> <li>§ 46.2-602.2. Titling and registration of company vehicles of automotive manufacturers.</li> <li>For the purpose of this section:</li></ul></li></ul>		
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<ul> <li>"Company vehicles" means the following vehicles owned or operated by an automotive manufacture having its headquarters in Virginia:</li> <li>1. Vehicles used for sales or service training, advertising, public relations, quality control, an emissions or other testing and/or evaluation purposes;</li> <li>2. Vehicles used for headquarters-related purposes, including but not necessarily limited to use by visiting executives or employees;</li> <li>3. Vehicles provided for use by eligible headquarters employees or their eligible family members compliance with established corporate policies as may from time to time be in effect, but not more that four vehicles may be leased for the benefit of any eligible headquarters employee at any one time; and</li> <li>4. All other vehicles deemed by the automotive manufacturer to serve a headquarters function, be excluding any vehicles provided for use by eligible headquarters employees or their eligible family members? "Family members" means the spouse, children, and parents of an employee.</li> <li>"Family members" means a facility at which company employees are physically employed and at which the majority of the company's financial, personnel, legal, or planning functions are handled either on regional or national basis.</li> <li>Each automotive manufacturer having its headquarters in the Commonwealth shall be issued a moto vehicle dealer license or equivalent permit by the Commissioner. Such license or permit shall authorit the automotive manufacturer to dispose of orthe automotive manufacturer's certificate of origi lessees.</li> <li>The automotive manufacturer may obtain a title for any company vehicle, but issuance of any such vehicle is transferred with a designation indicating that it is not a new motor vehicles directly to it lessees.</li> <li>All company vehicles used as provided in this section may be driven using license plates issued a fixed as provided in Article 5 (§ 46.2-1546 et seq.) of Chapter 15. All such vehicles shall be classifi as merohants' capi</li></ul>		
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		and year decals indicating the date of expiration shall be affixed to each license plate. Any license plates

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so issued may, during the calendar year or years for which they have been issued, be transferred from 60

one motor vehicle to another, used or operated by the manufacturer, distributor, or dealer, who shall 61 keep a written record of the motor vehicle on which the dealer's license plates are used. This record 62 63 shall be in a format approved by the Commissioner and shall be open to inspection by any 64 law-enforcement officer or any officer or employee of the Department.

65 Display of a transferable manufacturer's, distributor's, or dealer's license plate or plates on a motor 66 vehicle shall subject the vehicle to the requirements of §§ 46.2-1038 and 46.2-1056.

All manufacturer's, distributor's, and dealer's license plates shall be issued for a period of twelve 67 consecutive months except, at the discretion of the Commissioner, the periods may be adjusted as may 68 be necessary to distribute the registrations as equally as practicable on a monthly basis. The expiration 69 date shall be the last day of the twelfth month of validity or the last day of the designated month. Every 70 license plate shall be renewed annually on application by the owner and by payment of fees required by 71 law, such renewal to take effect on the first day of the succeeding month. 72

The Commissioner may offer an optional multi-year license plate registration to manufacturers, 73 distributors, and dealers licensed pursuant to this chapter provided that he has chosen to offer optional 74 multi-year licensing to such persons pursuant to 46.2-1521. When such option is offered and chosen 75 by the licensee, all annual and twelve-month fees due at the time of registration shall be multiplied by 76 77 the number of years or fraction thereof the licensee will be licensed pursuant to § 46.2-1521.

78 § 46.2-1549. Dealer's, manufacturer's, and distributor's license plates to distinguish between various types of dealers. 79

80 The Commissioner shall provide for the issuance of appropriate franchised or independent dealer's 81 license plates. License plates for manufacturers shall bear the appropriate legend. 82

§ 46.2-1550. Use of dealer's and manufacturer's license plates, generally.

83 A. Dealer's license plates may be used on vehicles in the inventory of licensed motor vehicle manufacturers, distributors, and dealers in the Commonwealth when operated on the highways of 84 85 Virginia by dealers or dealer-operators, their spouses, or employees of manufacturers, distributors, and 86 dealers as permitted in this article, which shall include business, personal, and family purposes. Except 87 as otherwise explicitly permitted in this article, it shall be unlawful for any dealer to cause or permit: (i) 88 use of dealer's license plates on vehicles other than those held in inventory for sale or resale; (ii) dealer's 89 license plates to be lent, leased, rented, or placed at the disposal of any persons other than those 90 permitted by this article to use dealer's license plates; and (iii) use of dealer's license plates on any 91 vehicle of a type for which their use is not authorized by this article. Manufacturer's license plates may 92 be used on company vehicles as defined in § 46.2-602.2 operated on the highways of Virginia as 93 provided in § 46.2-602.2 and as permitted by this article. It shall be unlawful for any dealer to cause or 94 permit dealer's license plates to be used on: 95

1. Motor vehicles such as tow trucks, wrecking cranes, or other service motor vehicles;

96 2. Vehicles used to deliver or transport (i) other vehicles; (ii) portions of vehicles; (iii) vehicle 97 components, parts, or accessories; or (iv) fuel;

3. Courtesy vehicles; or

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99

4. Vehicles used in conjunction with any other business.

B. A dealer may permit his license plates to be used in the operation of a motor vehicle: 100

1. By any person whom the dealer reasonably believes to be a bona fide prospective purchaser who 101 102 is either accompanied by a licensed salesperson or has the written permission of the dealer;

103 2. When the plates are being used by a customer on a vehicle owned by the dealer in whose repair shop the customer's vehicle is being repaired; or 104

3. By a person authorized by the dealer on a vehicle that is being driven to or from (i) a point of 105 sale, (ii) an auction, (iii) a repair facility for the purpose of mechanical repairs, painting, or installation 106 107 of parts or accessories, or (iv) a dealer exchange.

The dealer shall issue to the prospective purchaser, customer whose vehicle is being repaired, or 108 109 other person authorized under subdivision 3 of this subsection, a certificate on forms provided by the Department, a copy of which shall be retained by the dealer and open at all times to the inspection of 110 the Commissioner or any of the officers or agents of the Department. The certificate shall be in the 111 112 immediate possession of the person operating or authorized to operate the vehicle. The certificate shall entitle a person to operate with dealer's license plates under (i) subdivision 1 or 2 of this subsection for 113 114 a specific period of no more than five days or (ii) subdivision 3 of this subsection for no more than twenty-four hours. No more than two certificates may be issued by a dealer to the same person under 115 116 subdivision 1 or 2 of this subsection for successive periods.

117 § 58.1-2403. Exemptions.

No tax shall be imposed as provided in § 58.1-2402 or 58.1-2402.1 if the vehicle is: 118

- 119 1. Sold to, rented or used by the United States government or any governmental agency thereof;
- 120 2. Sold to, rented or used by the Commonwealth of Virginia or any political subdivision thereof;
- 3. Registered in the name of a volunteer fire department or rescue squad not operated for profit; 121

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122 4. Registered to any member of the Mattaponi, Pamunkey, or Chickahominy Indian tribes or any 123 other recognized Indian tribe of the Commonwealth living on the tribal reservation;

124 5. Transferred incidental to repossession under a recorded lien and ownership is transferred to the 125 lienholder:

126 6. A manufactured home permanently attached to real estate and included in the sale of real estate;

127 7. A gift to the spouse, son, or daughter of the transferor. With the exception of a gift to a spouse, 128 this exemption shall not apply to any unpaid obligation assumed by the transferee incidental to the 129 transfer;

130 8. Transferred from an individual or partnership to a corporation or limited liability company or from 131 a corporation or limited liability company to an individual or partnership if the transfer is incidental to 132 the formation, organization or dissolution of a corporation or limited liability company in which the 133 individual or partnership holds the majority interest;

134 9. Transferred from a wholly owned subsidiary to the parent corporation or from the parent 135 corporation to a wholly owned subsidiary;

136 10. Being registered for the first time in this Commonwealth and the applicant holds a valid, 137 assignable title or registration issued to him by another state or a branch of the United States Armed 138 Forces and (i) has owned the vehicle for longer than 12 months or (ii) has owned the vehicle for less 139 than 12 months and provides evidence of a sales tax paid to another state. However, when a vehicle has 140 been purchased by the applicant within the last 12 months and the applicant is unable to provide 141 evidence of a sales tax paid to another state, the applicant shall pay the Virginia sales tax based on the 142 fair market value of the vehicle at the time of registration in Virginia; 143

11. a. Titled in a Virginia or non-Virginia motor vehicle dealer's name for resale; or

144 b. Titled in the name of an automotive manufacturer with a headquarters in Virginia for vehicles 145 classified as merchants' capital pursuant to § 46.2-602.2. For purposes of this subdivision, 146 "headquarters" means the same as such term is defined in § 46.2-602.2;

147 12. A motor vehicle having seats for more than seven passengers and sold to an urban or suburban 148 bus line the majority of whose passengers use the buses for traveling a distance of less than 40 miles, 149 one way, on the same day;

150 13. Purchased in the Commonwealth by a nonresident and a Virginia title is issued for the sole 151 purpose of recording a lien against the vehicle if the vehicle will be registered in a state other than 152 Virginia;

153 14. A motor vehicle designed for the transportation of 10 or more passengers, purchased by and for 154 the use of a church conducted not for profit;

- 155 15. Loaned or leased to a private nonprofit institution of learning, for the sole purpose of use in the 156 instruction of driver's education when such education is a part of such school's curriculum for full-time 157 students;
- 158 16. Sold to an insurance company or local government group self-insurance pool, created pursuant to 159 § 15.2-2703, for the sole purpose of disposition when such company has paid the registered owner of 160 such vehicle a total loss claim;

17. Owned and used for personal or official purposes by accredited consular or diplomatic officers of 161 162 foreign governments, their employees or agents, and members of their families, if such persons are 163 nationals of the state by which they are appointed and are not citizens of the United States;

164 18. A self-contained mobile computerized axial tomography scanner sold to, rented or used by a 165 nonprofit hospital or a cooperative hospital service organization as described in § 501 (e) of the United 166 States Internal Revenue Code:

167 19. A motor vehicle having seats for more than seven passengers and sold to a restricted common 168 carrier or common carrier of passengers;

169 20. Beginning July 1, 1989, a self-contained mobile unit designed exclusively for human diagnostic 170 or therapeutic service, sold to, rented to, or used by a nonprofit hospital, or a cooperative hospital 171 service organization as described in § 501 (e) of the United States Internal Revenue Code, or a nonprofit 172 corporation as defined in § 501 (c) (3) of the Internal Revenue Code, established for research in, 173 diagnosis of, or therapy for human ailments;

174 21. Transferred, as a gift or through a sale to an organization exempt from taxation under § 501 (c) 175 (3) of the Internal Revenue Code, provided the motor vehicle is not titled and tagged for use by such 176 organization;

177 22. A motor vehicle sold to an organization which is exempt from taxation under § 501 (c) (3) of the 178 Internal Revenue Code and which is organized for the primary purpose of distributing food, clothing, 179 medicines and other necessities of life to, and providing shelter for, needy persons in the United States and throughout the world; 180

181 23. A truck, tractor truck, trailer, or semitrailer, as severally defined in § 46.2-100, except trailers and 182 semitrailers not designed or used to carry property and vehicles registered under § 46.2-700, with a gross vehicle weight rating or gross combination weight rating of 26,001 pounds or more, in which case no tax shall be imposed pursuant to subdivisions 1 and 3 of subsection A of § 58.1-2402;

185 24. Transferred to the trustees of a revocable inter vivos trust, when the individual titleholder of a
186 Virginia titled motor vehicle and the beneficiaries of the trust are the same persons, regardless of
187 whether other beneficiaries of the trust may also be named in the trust instrument, when no
188 consideration has passed between the titleholder and the beneficiaries; and transferred to the original
189 titleholder from the trustees holding title to the motor vehicle;

190 25. Transferred to trustees of a revocable inter vivos trust, when the owners of the vehicle and the 191 beneficiaries of the trust are the same persons, regardless of whether other beneficiaries may also be 192 named in the trust instrument, or transferred by trustees of such a trust to beneficiaries of the trust 193 following the death of the grantor, when no consideration has passed between the grantor and the 194 beneficiaries in either case;

195 26. Sold by a vehicle's lessor to its lessee upon the expiration of the term of the vehicle's lease, if 196 the lessee is a natural person and this natural person has paid the tax levied pursuant to this chapter with 197 respect to the vehicle when he leased it from the lessor, and if the lessee presents an original copy of 198 the lease upon request of the Department of Motor Vehicles or other evidence that the sales tax has 199 been paid to the Commonwealth by the lessee purchasing the vehicle; or

200 27. Titled in the name of a deceased person and transferred to the spouse or heir, or under the will,201 of such deceased person.