

**DEPARTMENT OF TAXATION  
2008 Fiscal Impact Statement**

**1. Patron** Ryan T. McDougale

**2. Bill Number** SB 686

**3. Committee** Senate Finance

**House of Origin:**

  X        **Introduced**  
           **Substitute**  
           **Engrossed**

**4. Title** Local Taxes; Duty to File Lists of Tenants,  
Renters, or Members with Commissioner of  
Revenue

**Second House:**

           **In Committee**  
           **Substitute**  
           **Enrolled**

**5. Summary/Purpose:**

This bill would require that owners or operators of storage facilities that make space available on a rental or leased basis in Virginia, file with the Commissioner of Revenue of the county or city in which the storage facility is located a list giving the name and address of every tenant of that storage facility, on or before February 1 of each year. Additionally, the bill would require that every property owners' association, condominium unit owners' association and proprietary lessees' association provide to the Commissioner of Revenue a list of members of that association for use in administering local property taxes.

Under current law, owners or operators of apartment houses, office buildings, shopping centers, trailer camps, trailer courts, marinas, or privately owned airports in Virginia are required, upon request, to file with the commissioner of revenue of the county or city in which such property is located, a list giving the name and address of every tenant of such building. This bill would add storage facilities to the list of rental properties for which a list of names and addresses must be provided to the Commissioner of Revenue. Qualifying individuals who fail to comply with these requirements can be found guilty of a Class 4 misdemeanor.

The effective date of this bill is not specified.

**6. Fiscal Impact Estimates are:** Not Available (See Line 8.)

**7. Budget amendment necessary:** No.

**8. Fiscal implications:**

This bill would have no impact on state revenues. This bill would have an unknown positive impact on local revenues to the extent that localities are able to assess additional local taxes based on the information contained in these lists.

**9. Specific agency or political subdivisions affected:**

All localities

**10. Technical amendment necessary: No.**

**11. Other comments:**

Current law requires that every person owning or operating an apartment house, office building, shopping center, trailer camp, trailer court, marina, or privately owned or operated airport in Virginia file with the Commissioner of Revenue a list that provides the name and address of every tenant of these properties. In addition, the name and address of every person renting or leasing space in a marina for waterborne craft at a privately owned or operated airport for aircraft as of the previous January 1 must be provided. The owners or operators must provide such list to the Commissioner of Revenue on or before February 1<sup>st</sup> of every year. Governing bodies of counties that adjoin a county with a population of more than 1,000 per square mile may require similar information from individuals who lease houses for rent.

Proposal

This bill would impose upon owners and operators of storage rental facilities the same requirement of filing with the Commissioner of Revenue for the locality in which the rental property is located a list of names and addresses of every tenant of such real property. The property owner would be required to file this information on or before February 1<sup>st</sup> of each year, and would be required to file such information only upon written request by the Commissioner.

In addition, upon written request of the Commissioner of Revenue to property owners' associations established pursuant to the Property Owners' Association Act, condominium unit owners' associations established pursuant to the Condominium Act, and proprietary lessees' associations established pursuant to the Virginia Real Estate Cooperative Act, these entities would also be required to provide a list of members of these associations for the Commissioner's use in administering local property taxes.

cc : Secretary of Finance

Date: 1/21/2008 KP  
DLAS File Name: SB686F161