

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3660 of the Code of Virginia, relating to real and personal*
3 *property taxes; exemption of pollution control equipment and facilities.*

4 [H 2084]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-3660 of the Code of Virginia is amended and reenacted as follows:**

8 § 58.1-3660. Certified pollution control equipment and facilities.

9 A. Certified pollution control equipment and facilities, as defined herein, are hereby declared to be a
10 separate class of property and shall constitute a classification for local taxation separate from other such
11 classification of real or personal property and such property. ~~The governing body of any county, city or~~
12 ~~town may, by ordinance, exempt or partially exempt such property from local taxation. Certified~~
13 ~~pollution control equipment and facilities consisting of equipment used in collecting, processing, and~~
14 ~~distributing, or generating electricity from, landfill gas or synthetic or natural gas recovered from waste,~~
15 ~~including equipment used to grind, chip, or mulch trees, tree stumps, underbrush, and other vegetative~~
16 ~~cover for reuse as landfill gas or synthetic or natural gas recovered from waste, placed in service on or~~
17 ~~after July 1, 2006, shall be exempt from state and local taxation pursuant to subsection d of Section 6 of~~
18 ~~Article X of the Constitution of Virginia. Certified pollution control equipment and facilities shall be~~
19 ~~exempt from state and local taxation pursuant to Article X, Section 6 (d) of the Constitution of Virginia.~~

20 B. As used in this section:

21 "Certified pollution control equipment and facilities" shall mean any property, including real or
22 personal property, equipment, facilities, or devices, used primarily for the purpose of abating or
23 preventing pollution of the atmosphere or waters of the Commonwealth and which the state certifying
24 authority having jurisdiction with respect to such property has certified to the Department of Taxation as
25 having been constructed, reconstructed, erected, or acquired in conformity with the state program or
26 requirements for abatement or control of water or atmospheric pollution or contamination. Such property
27 shall include, but is not limited to, any equipment used to grind, chip, or mulch trees, tree stumps,
28 underbrush, and other vegetative cover for reuse as mulch, compost, landfill gas, synthetic or natural gas
29 recovered from waste or other fuel, and equipment used in collecting, processing, and distributing, or
30 generating electricity from, landfill gas or synthetic or natural gas recovered from waste, whether or not
31 such property has been certified to the Department of Taxation by a state certifying authority. *Such*
32 *property shall not include the land on which such equipment or facilities are located.*

33 "State certifying authority" shall mean the State Water Control Board, for water pollution; the State
34 Air Pollution Control Board, for air pollution; the Department of Mines, Minerals and Energy, for coal,
35 oil, and gas production, including gas, natural gas, and coalbed methane gas; and the Virginia Waste
36 Management Board, for waste disposal facilities, natural gas recovered from waste facilities, and landfill
37 gas production facilities, and shall include any interstate agency authorized to act in place of a certifying
38 authority of the Commonwealth.

39 **2. That the provisions of this act shall be effective for tax years beginning on or after January 1,**
40 **2011.**

ENROLLED

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