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HOUSE BILL NO. 2289

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Finance
on February 2, 2009)

(Patron Prior to Substitute—Delegate Cline)

A BILL to amend and reenact § 58.1-3901 of the Code of Virginia, relating to certain entities filing a list of property owners, renters, or lessees with the commissioner of the revenue for purposes of the administration of local property taxes.

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3901 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3901. Apartment house, office building, shopping center, trailer camp, trailer court, self-service storage facility, marina, airport, and other owners or operators to file lists of tenants.

A. Every person owning or operating any apartment house or any office building or shopping center or any trailer camp or trailer court or marina or privately owned or operated airport in the Commonwealth shall, on or before February 1 of each year, upon request of the commissioner of the revenue of the county or city in which any such apartment house, office building, shopping center, trailer camp, trailer court, marina, or airport is located, file with such commissioner of the revenue a list giving the name and address of every tenant of such apartment house, office building, shopping center, trailer camp, or trailer court, and the name and address of every person renting space in a marina for waterborne craft and at a privately owned or operated airport for airborne craft as of January 1 preceding. The governing body of any county adjoining a county having a population of more than 1,000 per square mile may require like information from any such person leasing houses for rent, and violation of any such ordinance requiring the same may be punished as hereinafter provided. ~~Any person failing to comply with this section shall be guilty of a Class 4 misdemeanor.~~

B. Every property owners' association established pursuant to the Property Owners' Association Act (§ 55-508 et seq.), condominium unit owners' association established pursuant to the Condominium Act (§ 55-79.39 et seq.), and proprietary lessees' association established pursuant to the Virginia Real Estate Cooperative Act (§ 55-424 et seq.) shall, upon the written request of the commissioner of the revenue, provide a list of the owners of the properties administered by such association, to the extent that the association maintains such a list, to the commissioner for use in administering local property taxes.

C. Every person owning or operating any self-service storage facility, as defined in § 55-417, that makes the outdoor common area of such facility available for storage of tangible personal property (including without limitation motor vehicles, trailers, and watercraft) on a rental or leased basis in the Commonwealth shall, on or before February 1 of each year, upon the written request of the commissioner of the revenue of the county or city in which such self-service storage facility is located, file with such commissioner of the revenue a list giving the name and address of every person renting or leasing space within the outdoor common area of such self-service storage facility as of January 1 preceding.

D. Any person failing to comply with this section shall be guilty of a Class 4 misdemeanor.