

VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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An Act to amend and reenact §§ 33.1-23.03, 58.1-811, 58.1-2403, 58.1-2425, and 58.1-3221.3 of the Code of Virginia, to amend and reenact the fifth and sixteenth enactments 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 §§ 46.2-755.1, 46.2-755.2, 46.2-1167.1, 58.1-625.1, 58.1-802.1, 58.1-1724.3, 58.1-1724.5, 58.1-1724.6, 58.1-1724.7, and 58.1-2402.1 of the Code of Virginia and the 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.

[S 1018]

Approved

Be it enacted by the General Assembly of Virginia:
1. That §§ 33.1-23.03, 58.1-811, 58.1-2403, 58.1-2425, 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 Metropolitan Planning Organization. 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.

- § 58.1-811. Exemptions.
- A. The taxes imposed by §§ 58.1-801 and 58.1-807 shall not apply to any deed conveying real estate or lease of real estate:
 - 1. To an incorporated college or other incorporated institution of learning not conducted for profit, where such real estate is intended to be used for educational purposes and not as a source of revenue or profit;
 - 2. To an incorporated church or religious body or to the trustee or trustees of any church or religious body, or a corporation mentioned in § 57-16.1, where such real estate is intended to be used exclusively for religious purposes, or for the residence of the minister of any such church or religious body;
 - 3. To the United States, the Commonwealth, or to any county, city, town, district or other political subdivision of the Commonwealth;
 - 4. To the Virginia Division of the United Daughters of the Confederacy;
 - 5. To any nonstock corporation organized exclusively for the purpose of owning or operating a hospital or hospitals not for pecuniary profit;
 - 6. To a corporation upon its organization by persons in control of the corporation in a transaction which qualifies for nonrecognition of gain or loss pursuant to § 351 of the Internal Revenue Code as it exists at the time of the conveyance;
 - 7. From a corporation to its stockholders upon complete or partial liquidation of the corporation in a transaction which qualifies for income tax treatment pursuant to § 331, 332, 333 or 337 of the Internal Revenue Code as it exists at the time of liquidation;
 - 8. To the surviving or new corporation, partnership, limited partnership, business trust, or limited liability company upon a merger or consolidation to which two or more such entities are parties, or in a

57 reorganization within the meaning of § 368 (a) (1) (C) and (F) of the Internal Revenue Code as
58 amended;

59 9. To a subsidiary corporation from its parent corporation, or from a subsidiary corporation to a
60 parent corporation, if the transaction qualifies for nonrecognition of gain or loss under the Internal
61 Revenue Code as amended;

62 10. To a partnership or limited liability company, when the grantors are entitled to receive not less
63 than 50 percent of the profits and surplus of such partnership or limited liability company; provided that
64 the transfer to a limited liability company is not a precursor to a transfer of control of the assets of the
65 company to avoid recordation taxes;

66 11. From a partnership or limited liability company, when the grantees are entitled to receive not less
67 than 50 percent of the profits and surplus of such partnership or limited liability company; provided that
68 the transfer from a limited liability company is not subsequent to a transfer of control of the assets of
69 the company to avoid recordation taxes;

70 12. To trustees of a revocable inter vivos trust, when the grantors in the deed and the beneficiaries of
71 the trust are the same persons, regardless of whether other beneficiaries may also be named in the trust
72 instrument, when no consideration has passed between the grantor and the beneficiaries; and to the
73 original beneficiaries of a trust from the trustees holding title under a deed in trust;

74 13. When the grantor is the personal representative of a decedent's estate or trustee under a will or
75 inter vivos trust of which the decedent was the settlor, other than a security trust defined in § 55-58.1,
76 and the sole purpose of such transfer is to comply with a devise or bequest in the decedent's will or to
77 transfer title to one or more beneficiaries after the death of the settlor in accordance with a dispositive
78 provision in the trust instrument; or

79 14. When the grantor is an organization exempt from taxation under § 501 (c) (3) of the Internal
80 Revenue Code that is organized and operated primarily to acquire land and purchase materials to erect
81 or rehabilitate low-cost homes on such land, which homes are sold at cost to persons who otherwise
82 would be unable to afford to buy a home through conventional means, located in Amherst County or the
83 City of Lynchburg.

84 B. The taxes imposed by §§ 58.1-803 and 58.1-804 shall not apply to any deed of trust or mortgage:

85 1. Given by an incorporated college or other incorporated institution of learning not conducted for
86 profit;

87 2. Given by the trustee or trustees of a church or religious body or given by an incorporated church
88 or religious body, or given by a corporation mentioned in § 57-16.1;

89 3. Given by any nonstock corporation organized exclusively for the purpose of owning and/or
90 operating a hospital or hospitals not for pecuniary profit;

91 4. Given by any local governmental entity or political subdivision of the Commonwealth to secure a
92 debt payable to any other local governmental entity or political subdivision; or

93 5. Securing a loan made by an organization described in subdivision 14 of subsection A of this
94 section.

95 C. The tax imposed by § 58.1-802 and the fees imposed by ~~§ 58.1-802.1~~ shall not apply to any:

96 1. Transaction described in subdivisions 6 through 13 of subsection A of this section;

97 2. Instrument or writing given to secure a debt;

98 3. Deed conveying real estate from an incorporated college or other incorporated institution of
99 learning not conducted for profit;

100 4. Deed conveying real estate from the United States, the Commonwealth or any county, city, town,
101 district or other political subdivision thereof;

102 5. Conveyance of real estate to the Commonwealth or any county, city, town, district or other
103 political subdivision thereof, if such political unit is required by law to reimburse the parties taxable
104 pursuant to § 58.1-802 or subject to the fee under ~~§ 58.1-802.1~~; or

105 6. Deed conveying real estate from the trustee or trustees of a church or religious body or from an
106 incorporated church or religious body, or from a corporation mentioned in § 57-16.1.

107 D. No recordation tax shall be required for the recordation of any deed of gift between a grantor or
108 grantors and a grantee or grantees when no consideration has passed between the parties. Such deed
109 shall state therein that it is a deed of gift.

110 E. The tax imposed by § 58.1-807 shall not apply to any lease to the United States, the
111 Commonwealth, or any county, city, town, district or other political subdivision of the Commonwealth.

112 F. The taxes and fees imposed by §§ 58.1-801, 58.1-802, ~~58.1-802.1~~, 58.1-807, 58.1-808 and
113 58.1-814 shall not apply to (i) any deed of gift conveying real estate or any interest therein to The
114 Nature Conservancy or (ii) any lease of real property or any interest therein to The Nature Conservancy,
115 where such deed of gift or lease of real estate is intended to be used exclusively for the purpose of
116 preserving wilderness, natural or open space areas.

117 G. The words "trustee" or "trustees," as used in subdivision 2 of subsection A, subdivision 2 of

118 subsection B, and subdivision 6 of subsection C, include the trustees mentioned in § 57-8 and the
119 ecclesiastical officers mentioned in § 57-16.

120 H. No recordation tax levied pursuant to this chapter shall be levied on the release of a contractual
121 right, if the release is contained within a single deed that performs more than one function, and at least
122 one of the other functions performed by the deed is subject to the recordation tax.

123 I. No recordation tax levied pursuant to this chapter shall be levied on a deed, lease, easement,
124 release, or other document recorded in connection with a concession pursuant to the Public-Private
125 Transportation Act of 1995 (§ 56-556 et seq.) or similar federal law.

126 § 58.1-2403. Exemptions.

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

128 1. Sold to, rented or used by the United States government or any governmental agency thereof;
129 2. Sold to, rented or used by the Commonwealth of Virginia or any political subdivision thereof;
130 3. Registered in the name of a volunteer fire department or rescue squad not operated for profit;
131 4. Registered to any member of the Mattaponi, Pamunkey, or Chickahominy Indian tribes or any
132 other recognized Indian tribe of the Commonwealth living on the tribal reservation;

133 5. Transferred incidental to repossession under a recorded lien and ownership is transferred to the
134 lienholder;

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

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

139 8. Transferred from an individual or partnership to a corporation or limited liability company or from
140 a corporation or limited liability company to an individual or partnership if the transfer is incidental to
141 the formation, organization or dissolution of a corporation or limited liability company in which the
142 individual or partnership holds the majority interest;

143 9. Transferred from a wholly owned subsidiary to the parent corporation or from the parent
144 corporation to a wholly owned subsidiary;

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

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

153 b. Titled in the name of an automotive manufacturer having its headquarters in Virginia, except for
154 any commercially leased vehicle that is not described under subdivision 3 of § 46.2-602.2. For purposes
155 of this subdivision, "automotive manufacturer" and "headquarters" means the same as such terms are
156 defined in § 46.2-602.2;

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

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

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

165 15. Loaned or leased to a private nonprofit institution of learning, for the sole purpose of use in the
166 instruction of driver's education when such education is a part of such school's curriculum for full-time
167 students;

168 16. Sold to an insurance company or local government group self-insurance pool, created pursuant to
169 § 15.2-2703, for the sole purpose of disposition when such company has paid the registered owner of
170 such vehicle a total loss claim;

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

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

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

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

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

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

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

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

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

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

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

212 § 58.1-2425. Disposition of revenues.

213 A. ~~Except as provided in § 58.1-2402.1 funds~~ Funds collected hereunder by the Commissioner shall
214 be forthwith paid into the state treasury. Except as otherwise provided in ~~§ 58.1-2402.1 and in this~~
215 section, these funds shall constitute special funds within the Commonwealth Transportation Fund. Any
216 balances remaining in these funds at the end of the year shall be available for use in subsequent years
217 for the purposes set forth in this chapter, and any interest income on such funds shall accrue to these
218 funds. The revenue so derived, after refunds have been deducted, is hereby allocated for the
219 construction, reconstruction and maintenance of highways and the regulation of traffic thereon and for
220 no other purpose. However, (i) all funds collected pursuant to the provisions of this chapter from
221 manufactured homes, as defined in § 46.2-100, shall be distributed to the city, town, or county wherein
222 such manufactured home is to be situated as a dwelling; (ii) all funds collected from the additional tax
223 imposed by subdivision A 4 of § 58.1-2402 on the rental of daily rental vehicles shall be distributed
224 quarterly to the city, town, or county wherein such vehicle was delivered to the rentee; (iii) effective
225 January 1, 1987, an amount equivalent to the net additional revenues generated by enactments of the
226 1986 Special Session of the Virginia General Assembly which amended §§ 46.2-694, 46.2-697,
227 58.1-2401, 58.1-2402 and this section shall be distributed to and paid into the Transportation Trust
228 Fund, a special fund within the Commonwealth Transportation Fund, and are hereby appropriated to the
229 Commonwealth Transportation Board for transportation needs; (iv) except as otherwise provided in
230 clause (iii) of this sentence, all moneys collected from the tax on the gross proceeds from the rental in
231 Virginia of any motor vehicle pursuant to subdivision A 3 of § 58.1-2402 at the tax rate in effect on
232 December 31, 1986, shall be paid by the Commissioner into the state treasury and shall be paid into the
233 Rail Enhancement Fund established by § 33.1-221.1:1.1; and (v) all additional revenues resulting from
234 the fee imposed under subdivision A 5 of § 58.1-2402 as enacted by the 2004 Session of the General
235 Assembly shall be used to pay the debt service on the bonds issued by the Virginia Public Building
236 Authority for the Statewide Agencies Radio System (STARS) for the Department of State Police
237 pursuant to the authority granted by the 2004 Session of the General Assembly.

238 B. As provided in subsection A of § 58.1-638, of the funds becoming part of the Transportation
239 Trust Fund pursuant to clause (iii) of subsection A of this section, an aggregate of 4.2 percent shall be

240 set aside as the Commonwealth Port Fund; an aggregate of 2.4 percent shall be set aside as the
 241 Commonwealth Airport Fund; and an aggregate of 14.5 percent in fiscal year 1998-1999 and 14.7
 242 percent in fiscal year 1999-2000 and thereafter shall be set aside as the Commonwealth Mass Transit
 243 Fund.

244 § 58.1-3221.3. Classification of certain commercial and industrial real property and taxation of such
 245 property by certain localities.

246 A. Beginning January 1, 2008, and solely for the purposes of imposing the tax authorized pursuant to
 247 this section, in the counties and cities that are *wholly* embraced by the Northern Virginia Transportation
 248 Authority and the Hampton Roads ~~Transportation Authority~~ *metropolitan planning area as of January 1,*
 249 *2008, pursuant to § 134 of Title 23 of the United States Code*, all real property used for or zoned to
 250 permit commercial or industrial uses is hereby declared to be a separate class of real property for local
 251 taxation. Such classification of real property shall exclude all residential uses and all multifamily
 252 residential uses, including but not limited to single family residential units, cooperatives, condominiums,
 253 townhouses, apartments, or homes in a subdivision when leased on a unit by unit basis even though
 254 these units may be part of a larger building or parcel of real estate containing more than four residential
 255 units.

256 B. In addition to all other taxes and fees permitted by law, (i) the governing body of any locality
 257 embraced by the Northern Virginia Transportation Authority may, by ordinance, annually impose on all
 258 real property in the locality specially classified in subsection A: an amount of real property tax, in
 259 addition to such amount otherwise authorized by law, at a rate not to exceed \$0.25 per \$100 of assessed
 260 value as the governing body may, by ordinance, impose upon the annual assessed value of all real
 261 property used for or zoned to permit commercial or industrial uses; and (ii) the governing body of any
 262 locality *wholly* embraced by the Hampton Roads ~~Transportation Authority~~ *metropolitan planning area as*
 263 *of January 1, 2008, pursuant to § 134 of Title 23 of the United States Code* may, by ordinance, annually
 264 impose on all real property in the locality specially classified in subsection A: an amount of real
 265 property tax, in addition to such amount otherwise authorized by law, at a rate not to exceed \$0.10 per
 266 \$100 of assessed value as the governing body may, by ordinance, impose upon the annual assessed
 267 value of all real property used for or zoned to permit commercial or industrial uses. The authority
 268 granted in this subsection shall be subject to the following conditions:

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

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

276 C. Beginning January 1, 2008, in lieu of the authority set forth in subsections A and B above and
 277 solely for the purposes of imposing the tax authorized pursuant to this section, in the counties and cities
 278 *wholly* embraced by the Northern Virginia Transportation Authority and the Hampton Roads
 279 ~~Transportation Authority~~ *metropolitan planning area as of January 1, 2008, pursuant to § 134 of Title*
 280 *23 of the United States Code*, all real property used for or zoned to permit commercial or industrial uses
 281 is hereby declared to be a separate class of real property for local taxation. Such classification of real
 282 property shall exclude all residential uses and all multifamily residential uses, including but not limited
 283 to single family residential units, cooperatives, condominiums, townhouses, apartments, or homes in a
 284 subdivision when leased on a unit by unit basis even though these units may be part of a larger building
 285 or parcel of real estate containing more than four residential units.

286 D. In addition to all other taxes and fees permitted by law, (i) the governing body of any locality
 287 embraced by the Northern Virginia Transportation Authority may, by ordinance, create within its
 288 boundaries, one or more special regional transportation tax districts and, thereafter, may, by ordinance,
 289 impose upon the real property located in special regional transportation tax districts specially classified
 290 in subsection C within such special regional transportation tax districts: an amount of real property tax,
 291 in addition to such amounts otherwise authorized by law, at a rate not to exceed \$0.25 per \$100 of
 292 assessed value as the governing body may, by ordinance, impose upon the annual assessed value of all
 293 real property used for or zoned to permit commercial or industrial uses; and, (ii) the governing body of
 294 any locality *wholly* embraced by the Hampton Roads ~~Transportation Authority~~ *metropolitan planning*
 295 *area as of January 1, 2008, pursuant to § 134 of Title 23 of the United States Code* may, by ordinance,
 296 create within its boundaries, one or more special regional transportation tax districts and, thereafter, may,
 297 by ordinance, impose upon the real property specially classified in subsection C within such special
 298 regional transportation tax districts: an amount of real property tax, in addition to such amounts
 299 otherwise authorized by law, at a rate not to exceed \$0.10 per \$100 of assessed value as the governing
 300 body may, by ordinance, impose upon the annual assessed value of all real property used for or zoned

301 to permit commercial or industrial uses. The authority granted in this subsection shall be subject to the
 302 following conditions:

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

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

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

318 (4) The total revenues generated from the additional real property taxes imposed in accordance with
 319 subsection C and this subsection shall not be less than 85% of the revenues estimated to be generated
 320 when imposing the additional real property taxes in accordance with subsections A and B at the rate of
 321 \$0.25 per \$100 of assessed value in any locality *wholly* embraced by the Northern Virginia
 322 Transportation Authority and at the rate of \$0.10 per \$100 of assessed value in any locality embraced by
 323 the Hampton Roads ~~Transportation Authority~~ *metropolitan planning area as of January 1, 2008,*
 324 *pursuant to § 134 of Title 23 of the United States Code;* and

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

331 **2. That the fifth enactment of Chapter 896 of the Acts of Assembly of 2007 is amended and**
 332 **reenacted as follows:**

333 **5. That the Hampton Roads ~~Transportation Authority~~ established under § ~~33.1-391.7~~ of the**
 334 ***Code of Virginia Metropolitan Planning Organization, whose membership may be expanded by vote***
 335 ***of the Hampton Roads Metropolitan Planning Organization, with the concurrence of the Governor, to***
 336 ***include members of the House of Delegates as selected by the Speaker of the House of Delegates and***
 337 ***members of the Senate of Virginia as selected by the Senate Committee on Rules, shall develop as***
 338 ***part of a long-range plan quantifiable measures and achievable goals for the area embraced by the***
 339 ***Authority Hampton Roads metropolitan planning area relating to, but not limited to, congestion***
 340 ***reduction and safety, transit and high-occupancy vehicle (HOV) usage, job-to-housing ratios, job***
 341 ***and housing access to transit and pedestrian facilities, air quality, and per-capita vehicle miles***
 342 ***traveled. In addition, the Northern Virginia Transportation Authority established under***
 343 ***§ 15.2-4830 of the Code of Virginia shall also develop as part of a long-range plan quantifiable***
 344 ***measures and achievable goals for the area embraced by the Authority relating to, but not limited***
 345 ***to, congestion reduction and safety, transit and high-occupancy vehicle (HOV) usage,***
 346 ***job-to-housing ratios, job and housing access to transit and pedestrian facilities, air quality, and***
 347 ***per-capita vehicle miles traveled. Such goals shall be subject to the approval of the Commonwealth***
 348 ***Transportation Board on a biennial basis.***

349 **3. That the sixteenth enactment of Chapter 896 of the Acts of Assembly of 2007 is amended and**
 350 **reenacted as follows:**

351 **16. That, as provided under § 58.1-3221.2 of the Code of Virginia, the tax authorized thereunder**
 352 **may only be imposed by a city or county embraced by the Northern Virginia Transportation**
 353 **Authority established under § 15.2-4830 of the Code of Virginia, or a city or county *wholly***
 354 **embraced by the Hampton Roads ~~Transportation Authority~~ established under § ~~33.1-391.7~~**
 355 ***metropolitan planning area as of January 1, 2008, pursuant to § 134 of Title 23 of the United States***
 356 ***Code.***

357 **4. That the liabilities, assets, responsibilities, and functions of the Hampton Roads Transportation**
 358 **Authority, abolished pursuant to this act, shall be transferred as follows: (i) any outstanding**
 359 **obligations of the Authority under any contract entered into by the Authority prior to its abolition**
 360 **shall be transferred to and assumed by the Virginia Department of Transportation; (ii) any and all**
 361 **planning responsibilities and functions vested in the Authority prior to its abolition shall be**

362 transferred to and assumed by the Hampton Roads Metropolitan Planning Organization; (iii) the
363 power to impose and collect tolls for use of highways, bridges, and tunnels granted the Authority
364 prior to its abolition shall be transferred to and assumed by the Commonwealth Transportation
365 Board; (iv) any assets of the Authority shall be deposited into the Transportation Trust Fund
366 established pursuant to § 33.1-23.03:1 of the Code of Virginia, and allocated by the
367 Commonwealth Transportation Board to projects within the Hampton Roads highway construction
368 district; and (v) in all other regards, the Commonwealth, and where appropriate the
369 Commonwealth Transportation Board, shall be the successor in interest to the Hampton Roads
370 Transportation Authority. Notwithstanding any other provision of law, the member localities of the
371 Hampton Roads Metropolitan Planning Organization shall have the right to participate in the
372 review and analysis process conducted by the Virginia Department of Transportation regarding
373 any major transportation project proposed to be constructed in the Hampton Roads highway
374 construction district. Further, when a major transportation project is denied within the Hampton
375 Roads highway construction district, the Virginia Department of Transportation shall issue a
376 statement of finding detailing the justification for denial.
377 5. That Chapter 10.2 (§§ 33.1-391.6 through 33.1-391.15) of Title 33.1 and §§ 46.2-755.1, 46.2-755.2,
378 46.2-1167.1, 58.1-625.1, 58.1-802.1, 58.1-1724.3, 58.1-1724.5, 58.1-1724.6, 58.1-1724.7, and
379 58.1-2402.1 of the Code of Virginia and the sixth, fourteenth, fifteenth, and nineteenth enactments
380 of Chapter 896 of the Acts of Assembly of 2007 are repealed.

ENROLLED

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