

# DEPARTMENT OF TAXATION

## 2009 Fiscal Impact Statement

1. **Patron** Benjamin L. Cline

2. **Bill Number** HB 2289

**House of Origin:**

           **Introduced**

           **Substitute**

           **Engrossed**

3. **Committee** Passed House and Senate

4. **Title** Local Taxes; Duty to File Lists of Renters  
with Commissioner of the Revenue

**Second House:**

           **In Committee**

           **Substitute**

  X   **Enrolled**

### 5. **Summary/Purpose:**

This bill would require that upon the written request of the local Commissioner of the Revenue, every property owners' association, condominium unit owners' association, and proprietary lessees' association provide to the Commissioner of the Revenue a list of the owners of property it manages, to the extent it maintains such a list. Additionally, the bill would require that upon the written request of the local Commissioner of the Revenue, owners or operators of self-service storage facilities that make the outdoor common area of such facilities available for storage of tangible personal property on a rental or leased basis file with the Commissioner of the Revenue on or before February 1<sup>st</sup> of each year, a list giving the name and address of every tenant renting the common area space of the storage facility as of the preceding January 1<sup>st</sup>.

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 written request, to file with the local commissioner of revenue a list giving the name and address of every tenant of such building for use in administering the local property taxes.

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 provided by the property owners', condominium unit owners', and proprietary lessees' associations, and by owners of self-storage facilities.

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

All localities

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

**11. Other comments:**

Current Law

Current law requires that, upon written request of the Commissioner of the Revenue, 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 the Revenue a list that provides the name and address of every tenant of these properties as of January 1<sup>st</sup>. The owners or operators must provide such list to the Commissioner of the Revenue on or before February 1<sup>st</sup> of every year.

Proposal

This bill would require that upon the written request of the local Commissioner of the Revenue, every property owners' association, condominium unit owners' association, and proprietary lessees' association provide to the Commissioner of the Revenue a list of the owners of property it manages, to the extent it maintains such a list. Additionally, the bill would require that upon the written request of the local Commissioner of the Revenue, owners or operators of self-service storage facilities that make the outdoor common area of such facilities available for storage of tangible personal property on a rental or leased basis file with the Commissioner of the Revenue on or before February 1<sup>st</sup> of each year, a list giving the name and address of every tenant renting the common area space of the storage facility as of the preceding January 1<sup>st</sup>.

The effective date of this bill is not specified.

Other Legislation

**Senate Bill 896** is identical to this bill.

cc : Secretary of Finance

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