

DEPARTMENT OF TAXATION

2009 Fiscal Impact Statement

1. **Patron** Benjamin L. Cline

2. **Bill Number** HB 2289

3. **Committee** Senate Finance

House of Origin:

 Introduced

 Substitute

 Engrossed

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

Second House:

 X **In Committee**

 Substitute

 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 1st 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 1st.

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 1st. The owners or operators must provide such list to the Commissioner of the Revenue on or before February 1st 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 1st 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 1st.

The effective date of this bill is not specified.

Other Legislation

Senate Bill 896 is identical to this bill, but the provisions requiring storage facility owners to provide lists of renters of such facilities is not applicable solely to owners that make the outdoor common area of the facility available for storage of tangible personal property.

cc : Secretary of Finance

Date: 2/6/2009 KP
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