

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend the Code of Virginia by adding in Article 2 of Chapter 35 of Title 58.1 a section*  
3 *numbered 58.1-3508.5, relating to machinery and tools tax; machinery and tools used in cleaning*  
4 *motor vehicles.*

5 [H 298]

6 Approved

7 **Be it enacted by the General Assembly of Virginia:**

8 **1. That the Code of Virginia is amended by adding in Article 2 of Chapter 35 of Title 58.1 a**  
9 **section numbered 58.1-3508.5 as follows:**

10 *§ 58.1-3508.5. Separate classification of machinery and tools used directly in cleaning motor*  
11 *vehicles.*

12 *Machinery and tools, including repair and replacement parts, used directly in cleaning motor*  
13 *vehicles by a motor vehicle cleaning business shall constitute a classification for local taxation separate*  
14 *from other classifications of machinery and tools as defined in § 58.1-3507. The governing body of any*  
15 *county, city, or town may levy a tax on such classification of property at a different rate from the tax*  
16 *levied on other machinery and tools. The rate of tax and the rate of assessment shall not exceed that*  
17 *applicable to the general class of machinery and tools.*

ENROLLED

HB298ER