

2012 SESSION

HOUSE SUBSTITUTE

12105247D

HOUSE BILL NO. 878

AMENDMENT IN THE NATURE OF A SUBSTITUTE
(Proposed by the House Committee on Counties, Cities and Towns
on February 10, 2012)

(Patron Prior to Substitute—Delegate Sickles)

A BILL to amend and reenact § 15.2-973 of the Code of Virginia, relating to license taxes on certain motor vehicles.

Be it enacted by the General Assembly of Virginia:

1. That § 15.2-973 of the Code of Virginia is amended and reenacted as follows:

§ 15.2-973. Ordinances imposing license taxes on owners of certain motor vehicles.

Any locality may adopt an ordinance imposing a license tax, in an amount not exceeding \$100 annually, upon the owners of motor vehicles which do not display current license plates and which are not exempted from the requirements of displaying such license plates under the provisions of Article 6 (§ 46.2-662 et seq.) of Chapter 6 of Title 46.2, §§ 46.2-1554 and 46.2-1555, are not in a public dump, in an "automobile graveyard" as defined in § 33.1-348 or in the possession of a licensed junk dealer or licensed motor vehicle dealer. ~~Such ordinance shall exempt from such tax any vehicles which are stored on private property for a period not in excess of sixty days, for the purpose of removing parts for the repair of another vehicle.~~ Such ordinance may also impose a license tax, in an amount not exceeding \$250 annually, upon resident owners of motor vehicles that do not display license plates issued for such vehicles by the Commonwealth and that are not exempted from the requirements of displaying such license plates under the foregoing provisions referred to in this section. Nothing in this section shall be applicable to any vehicle being held or stored by or at the direction of any governmental authority, to any vehicle owned by a member of the armed forces on active duty or to any vehicle regularly stored within a structure. *Nothing in this section shall be applicable to motor vehicles at least 25 years old and undergoing restoration or repair or to any vehicles that are stored on private property for a period not in excess of 60 days, for the purpose of restoration or repair or for removing parts for the repair of another vehicle.*

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