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## SENATE BILL NO. 658

Offered January 20, 2012

A *BILL to amend and reenact § 58.1-3713.3 of the Code of Virginia, relating to local ordinances levying taxes on the severing of oil, coal, or gas from the earth.*

Patron—Puckett

Referred to Committee on Finance

**Be it enacted by the General Assembly of Virginia:****1. That § 58.1-3713.3 of the Code of Virginia is amended and reenacted as follows:**

§ 58.1-3713.3. Validation of local coal and gas severance tax ordinances and local coal and gas road improvement tax ordinances.

A. All ordinances adopted pursuant to §§ 58.1-3712 and 58.1-3713 prior to October 1, 1989, shall be valid as if they had been enacted as of January 1, 1985, as long as similar ordinances had been validly enacted under the predecessor provisions to §§ 58.1-3712 and 58.1-3713 and in substantial compliance therewith. Any such local tax ordinances are declared to be validly adopted and enacted as of January 1, 1985, notwithstanding the failure of the locality to change the reference in the local tax ordinance after the enactment of this title, effective January 1, 1985.

B. All ordinances adopted pursuant to §§ 58.1-3712, 58.1-3713 and 58.1-3713.4 prior to January 1, 2001, shall be valid and presumed to include all the provisions of §§ 58.1-3712, 58.1-3713 and 58.1-3713.4 as long as such ordinances were in substantial compliance therewith at the time of their adoption.

C. Any county or city that imposed or is imposing the tax under § 58.1-3712, 58.1-3712.1, 58.1-3713, or 58.1-3713.4 for the 2008 license year or any license year thereafter shall amend its local ordinance with regard to such taxes to adopt or include the uniform ordinance provisions of § 58.1-3703.1, with the exception of subdivisions 1 and 3 of such section, into the local ordinance with an effective date retroactive to the 2008 license year. As of the effective date of this subsection, each such county and city shall allow all persons assessed with such taxes for the 2008 license year or any license year thereafter to exercise all rights and remedies under § 58.1-3703.1, provided that the situs rules of subdivisions 1 and 3 of such section shall be inapplicable for purposes of the imposition or any appeal of such taxes. Such rights and remedies shall include, but are not limited to, the appeal procedures set forth under subdivisions 5 and 6 of such section. In addition, each such county and city, upon the provisions of this subsection becoming effective, shall within 30 days thereof provide written notice to all taxpayers upon whom the county or city imposed one or more of the taxes under §§ 58.1-3712, 58.1-3712.1, 58.1-3713, and 58.1-3713.4 for license years 2008, 2009, 2010, or 2011 informing the taxpayer that the county or city has adopted the uniform ordinance provisions of § 58.1-3703.1, excluding subdivisions 1 and 3 of such section, retroactive to the 2008 license year and for each license year thereafter. In addition, the written notice shall inform such taxpayers of their rights to avail themselves of the appeal procedures set forth under subdivisions 5 and 6 of § 58.1-3703.1 beginning with taxes imposed under such sections for license year 2008 and each license year thereafter. The notice shall be sent by certified mail.

For any county or city amending its local ordinance as required herein, any tax imposed pursuant to § 58.1-3712, 58.1-3712.1, 58.1-3713, or 58.1-3713.4 for license year 2008 and license years thereafter shall be deemed to have met the requirements of § 58.1-3703.1 and imposed in accordance therewith, provided that the county or city has met the other requirements of this subsection.

Except as otherwise provided in this subsection, nothing herein shall be construed or interpreted as extending any limitations period for appealing any of the taxes imposed under § 58.1-3712, 58.1-3712.1, 58.1-3713, or 58.1-3713.4.

**2. That an emergency exists and this act is in force from its passage.**

INTRODUCED

SB658