

VIRGINIA ACTS OF ASSEMBLY — CHAPTER

An Act to amend and reenact §§ 15.2-973 and 46.2-662 of the Code of Virginia, relating to license taxes on certain motor vehicles.

[H 1990]

Approved

Be it enacted by the General Assembly of Virginia:

1. That §§ 15.2-973 and 46.2-662 of the Code of Virginia are 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~~ *that* do not display current license plates and ~~which~~ *that* 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.~~ 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 that are stored on private property for the purpose of restoration or repair or for removing parts for the repair of another vehicle.*

§ 46.2-662. Temporary exemption for new resident operating vehicle registered in another state or country.

A. A resident owner of any passenger car, pickup or panel truck, or motorcycle, other than those provided for in § 46.2-652, ~~which~~ *that* has been duly registered for the current calendar year in another state or country and ~~which~~ *that* at all times when operated in the Commonwealth displays the license plate or plates issued for the vehicle in the other state or country, may operate or permit the operation of the passenger car, pickup or panel truck, or motorcycle within or partly within the Commonwealth for the first ~~thirty~~ 30 days of his residency in the Commonwealth without registering the passenger car, pickup or panel truck, or motorcycle or paying any fees to the Commonwealth.

B. *In addition to any penalty authorized under this title, any locality may adopt an ordinance imposing a penalty of up to \$250 upon the resident owner of any motor vehicle that, following the end of the 30-day period provided in subsection A, is required to be registered in Virginia but has not been so registered. The ordinance shall set forth a reasonable method for assessing and collecting the penalty, whether by civil, criminal, or administrative process, and shall identify the employees or agents of the locality who are to execute such assessment and collection.*

ENROLLED

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