

VIRGINIA ACTS OF ASSEMBLY — CHAPTER

An Act to amend and reenact §§ 15.2-919, 15.2-1720, 46.2-100, 46.2-328, 46.2-337, 46.2-600, 46.2-613, 46.2-629, 46.2-662, 46.2-694, as it is currently effective and as it may become effective, 46.2-705, 46.2-711, 46.2-714, 46.2-715, 46.2-720, 46.2-721, 46.2-904, 46.2-905, 46.2-907, 46.2-908.1, 46.2-908.3, 46.2-914, 46.2-915, 46.2-915.2, 46.2-1047, 58.1-602, 58.1-2403, 58.1-3503, 58.1-3504, and 58.1-3523 of the Code of Virginia, relating to mopeds, all-terrain vehicles, off-road motorcycles, foot-scooters, and other unconventional vehicles.

[S 1038]

Approved

Be it enacted by the General Assembly of Virginia:

1. That §§ 15.2-919, 15.2-1720, 46.2-100, 46.2-328, 46.2-337, 46.2-600, 46.2-613, 46.2-629, 46.2-662, 46.2-694, as it is currently effective and as it may become effective, 46.2-705, 46.2-711, 46.2-714, 46.2-715, 46.2-720, 46.2-721, 46.2-904, 46.2-905, 46.2-907, 46.2-908.1, 46.2-908.3, 46.2-914, 46.2-915, 46.2-915.2, 46.2-1047, 58.1-602, 58.1-2403, 58.1-3503, 58.1-3504, and 58.1-3523 of the Code of Virginia are amended and reenacted as follows:

§ 15.2-919. Regulation of motorcycle, moped, or motorized skateboard or foot-scooter noise.

Any locality may, by ordinance, regulate noise from a motorcycle, moped, or motorized skateboard or ~~seoter~~ foot-scooter, as defined in § 46.2-100, which is not equipped with a muffler and exhaust system conforming to §§ 46.2-1047 and 46.2-1049, if such noise may be hazardous to the health and well-being of its citizens.

§ 15.2-1720. Localities authorized to license bicycles, electric power-assisted bicycles, mopeds, and electric personal assistive mobility devices; disposition of unclaimed bicycles, electric power-assisted bicycles, mopeds, and electric personal assistive mobility devices.

Any locality may, by ordinance, (i) provide for the public sale or donation to a charitable organization of any bicycle, electric personal assistive mobility device, electric power-assisted bicycle, or moped that has been in the possession of the police or sheriff's department, unclaimed, for more than thirty days; (ii) require every resident owner of a bicycle, electric power-assisted bicycle, *electric personal assistive mobility device*, or moped to obtain a license therefor and a license plate, tag, ~~and, in the case of an electric personal assistive mobility device, an~~ or adhesive license decal of such design and material as the ordinance may prescribe, to be substantially attached to the bicycle, electric personal assistive mobility device, electric power-assisted bicycle, or moped; (iii) prescribe the license fee, the license application forms and the license form; and (iv) prescribe penalties for operating a bicycle, electric personal assistive mobility device, electric power-assisted bicycle, or moped on public roads or streets within the locality without an attached license plate, tag, or adhesive decal. The ordinance shall require the license plates, tags, or adhesive decals to be provided by and at the cost of the locality. Any locality may provide that the license plates, tags, or adhesive decals shall be valid for the life of the bicycles, electric personal assistive mobility devices, electric power-assisted bicycles, and mopeds to which they are attached or for such other period as it may prescribe and may prescribe such fee therefor as it may deem reasonable. When any town license is required as provided for herein, the license shall be in lieu of any license required by any county ordinance. Any bicycle, electric personal assistive mobility device, electric power-assisted bicycle, or moped found and delivered to the police or sheriff's department by a private person that thereafter remains unclaimed for thirty days after the final date of publication as required herein may be given to the finder; however, the location and description of the bicycle, electric personal assistive mobility device, electric power-assisted bicycle, or moped shall be published at least once a week for two successive weeks in a newspaper of general circulation within the locality. In addition, if there is a license, tag, or adhesive license decal affixed to the bicycle, electric personal assistive mobility device, or electric power-assisted bicycle, or moped, the record owner shall be notified directly.

§ 46.2-100. Definitions.

The following words and phrases when used in this title shall, for the purpose of this title, have the meanings respectively ascribed to them in this section except in those instances where the context clearly indicates a different meaning:

"All-terrain vehicle" means a ~~three-wheeled or four-wheeled~~ motor vehicle *having three or more wheels that is powered by a gasoline or diesel engine motor and generally characterized by large, low-pressure tires, a seat designed to be straddled by the operator, and handlebars for steering that is intended for off-road use by an individual rider on various types of unpaved terrain is manufactured for*

57 off-highway use. The term "All-terrain vehicle" does not include four-wheeled vehicles; commonly
 58 known as "go-carts;" that have low centers of gravity and are typically used in racing on relatively level
 59 surfaces, nor does the term include any "utility vehicle" as defined in this section or any "farm utility
 60 vehicle" as defined in this section riding lawn mower.

61 "Antique motor vehicle" means every motor vehicle, as defined in this section, which was actually
 62 manufactured or designated by the manufacturer as a model manufactured in a calendar year not less
 63 than 25 years prior to January 1 of each calendar year and is owned solely as a collector's item.

64 "Antique trailer" means every trailer or semitrailer, as defined in this section, that was actually
 65 manufactured or designated by the manufacturer as a model manufactured in a calendar year not less
 66 than 25 years prior to January 1 of each calendar year and is owned solely as a collector's item.

67 "Automobile or watercraft transporters" means any tractor truck, lowboy, vehicle, or combination,
 68 including vehicles or combinations that transport motor vehicles or watercraft on their power unit,
 69 designed and used exclusively for the transportation of motor vehicles or watercraft.

70 "Bicycle" means a device propelled solely by human power, upon which a person may ride either on
 71 or astride a regular seat attached thereto, having two or more wheels in tandem, including children's
 72 bicycles, except a toy vehicle intended for use by young children. For purposes of Chapter 8 (§ 46.2-800
 73 et seq.), a bicycle shall be a vehicle while operated on the highway.

74 "Bicycle lane" means that portion of a roadway designated by signs and/or pavement markings for
 75 the preferential use of bicycles, electric power-assisted bicycles, and mopeds.

76 "Business district" means the territory contiguous to a highway where 75 percent or more of the
 77 property contiguous to a highway, on either side of the highway, for a distance of 300 feet or more
 78 along the highway, is occupied by land and buildings actually in use for business purposes.

79 "Camping trailer" means every vehicle that has collapsible sides and contains sleeping quarters but
 80 may or may not contain bathing and cooking facilities and is designed to be drawn by a motor vehicle.

81 "Cancel" or "cancellation" means that the document or privilege cancelled has been annulled or
 82 terminated because of some error, defect, or ineligibility, but the cancellation is without prejudice and
 83 reapplication may be made at any time after cancellation.

84 "Chauffeur" means every person employed for the principal purpose of driving a motor vehicle and
 85 every person who drives a motor vehicle while in use as a public or common carrier of persons or
 86 property.

87 "Commission" means the State Corporation Commission.

88 "Commissioner" means the Commissioner of the Department of Motor Vehicles of the
 89 Commonwealth.

90 "Converted electric vehicle" means any motor vehicle, other than a motorcycle, that has been
 91 modified subsequent to its manufacture to replace an internal combustion engine with an electric
 92 propulsion system. Such vehicles shall retain their original vehicle identification number, line-make, and
 93 model year. A converted electric vehicle shall not be deemed a "reconstructed vehicle" as defined in this
 94 section unless it has been materially altered from its original construction by the removal, addition, or
 95 substitution of new or used essential parts other than those required for the conversion to electric
 96 propulsion.

97 "Crosswalk" means that part of a roadway at an intersection included within the connections of the
 98 lateral lines of the sidewalks on opposite sides of the highway measured from the curbs or, in the
 99 absence of curbs, from the edges of the traversable roadway; or any portion of a roadway at an
 100 intersection or elsewhere distinctly indicated for pedestrian crossing by lines or other markings on the
 101 surface.

102 "Decal" means a device to be attached to a license plate that validates the license plate for a
 103 predetermined registration period.

104 "Department" means the Department of Motor Vehicles of the Commonwealth.

105 "Disabled parking license plate" means a license plate that displays the international symbol of access
 106 in the same size as the numbers and letters on the plate and in a color that contrasts with the
 107 background.

108 "Disabled veteran" means a veteran who (i) has either lost, or lost the use of, a leg, arm, or hand;
 109 (ii) is blind; or (iii) is permanently and totally disabled as certified by the U.S. Department of Veterans
 110 Administration Affairs. A veteran shall be considered blind if he has a permanent impairment of both
 111 eyes to the following extent: (i) central visual acuity of 20/200 or less in the better eye, with corrective
 112 lenses, or central visual acuity of more than 20/200, if there is a field defect in which the peripheral
 113 field has contracted to such an extent that the widest diameter of visual field subtends an angular
 114 distance no greater than 20 degrees in the better eye.

115 "Driver's license" means any license, including a commercial driver's license as defined in the
 116 Virginia Commercial Driver's License Act (§ 46.2-341.1 et seq.), issued under the laws of the
 117 Commonwealth authorizing the operation of a motor vehicle.

"Electric personal assistive mobility device" means a self-balancing two-nontandem-wheeled device that is designed to transport only one person and powered by an electric propulsion system that limits the device's maximum speed to 15 miles per hour or less. For purposes of Chapter 8 (§ 46.2-800 et seq.), an electric personal assistive mobility device shall be a vehicle when operated on a highway.

"Electric power-assisted bicycle" means a vehicle that travels on not more than three wheels in contact with the ground and is equipped with (i) pedals that allow propulsion by human power and (ii) an electric motor with an input of no more than 1,000 watts that reduces the pedal effort required of the rider. For the purposes of Chapter 8 (§ 46.2-800 et seq.), an electric power-assisted bicycle shall be a vehicle when operated on a highway.

"Essential parts" means all integral parts and body parts, the removal, alteration, or substitution of which will tend to conceal the identity of a vehicle.

"Farm tractor" means every motor vehicle designed and used as a farm, agricultural, or horticultural implement for drawing plows, mowing machines, and other farm, agricultural, or horticultural machinery and implements including self-propelled mowers designed and used for mowing lawns.

"Farm utility vehicle" means a vehicle that is *powered by a motor and is designed for off-road use* and is used as a farm, agricultural, or horticultural service vehicle, generally having a ~~gasoline or diesel engine~~, four or more wheels, bench seating for the operator and a passenger, a steering wheel for control, and a cargo bed. "Farm utility vehicle" does not include pickup or panel trucks, golf carts, low-speed vehicles, or riding lawn mowers, ~~or all-terrain vehicles~~.

"Federal safety requirements" means applicable provisions of 49 U.S.C. § 30101 et seq. and all administrative regulations and policies adopted pursuant thereto.

"Financial responsibility" means the ability to respond in damages for liability thereafter incurred arising out of the ownership, maintenance, use, or operation of a motor vehicle, in the amounts provided for in § 46.2-472.

"Foreign market vehicle" means any motor vehicle originally manufactured outside the United States, which was not manufactured in accordance with 49 U.S.C. § 30101 et seq. and the policies and regulations adopted pursuant to that Act, and for which a Virginia title or registration is sought.

"Foreign vehicle" means every motor vehicle, trailer, or semitrailer that is brought into the Commonwealth otherwise than in the ordinary course of business by or through a manufacturer or dealer and that has not been registered in the Commonwealth.

"Golf cart" means a self-propelled vehicle that is designed to transport persons playing golf and their equipment on a golf course.

"Governing body" means the board of supervisors of a county, council of a city, or council of a town, as context may require.

"Gross weight" means the aggregate weight of a vehicle or combination of vehicles and the load thereon.

"Highway" means the entire width between the boundary lines of every way or place open to the use of the public for purposes of vehicular travel in the Commonwealth, including the streets and alleys, and, for law-enforcement purposes, (i) the entire width between the boundary lines of all private roads or private streets that have been specifically designated "highways" by an ordinance adopted by the governing body of the county, city, or town in which such private roads or streets are located and (ii) the entire width between the boundary lines of every way or place used for purposes of vehicular travel on any property owned, leased, or controlled by the United States government and located in the Commonwealth.

"Intersection" means (i) the area embraced within the prolongation or connection of the lateral curblines or, if none, then the lateral boundary lines of the roadways of two highways that join one another at, or approximately at, right angles, or the area within which vehicles traveling on different highways joining at any other angle may come in conflict; (ii) where a highway includes two roadways 30 feet or more apart, then every crossing of each roadway of such divided highway by an intersecting highway shall be regarded as a separate intersection, in the event such intersecting highway also includes two roadways 30 feet or more apart, then every crossing of two roadways of such highways shall be regarded as a separate intersection; or (iii) for purposes only of authorizing installation of traffic-control devices, every crossing of a highway or street at grade by a pedestrian crosswalk.

"Law-enforcement officer" means any officer authorized to direct or regulate traffic or to make arrests for violations of this title or local ordinances authorized by law. For the purposes of access to law-enforcement databases regarding motor vehicle registration and ownership only, this term shall also include city and county commissioners of the revenue and treasurers, together with their duly designated deputies and employees, when such officials are actually engaged in the enforcement of §§ 46.2-752, 46.2-753, and 46.2-754 and local ordinances enacted thereunder.

"License plate" means a device containing letters, numerals, or a combination of both, attached to a motor vehicle, trailer, or semitrailer to indicate that the vehicle is properly registered with the

179 Department.

180 "Light" means a device for producing illumination or the illumination produced by the device.

181 "Low-speed vehicle" means any four-wheeled electrically-powered vehicle, except a motor vehicle or
 182 low-speed vehicle that is used exclusively for agricultural or horticultural purposes or a golf cart, whose
 183 maximum speed is greater than 20 miles per hour but not greater than 25 miles per hour and is
 184 manufactured to comply with safety standards contained in Title 49 of the Code of Federal Regulations,
 185 § 571.500.

186 "Manufactured home" means a structure subject to federal regulation, transportable in one or more
 187 sections, which in the traveling mode is eight body feet or more in width or 40 body feet or more in
 188 length, or, when erected on site, is 320 or more square feet, and which is built on a permanent chassis
 189 and designed to be used as a dwelling with or without a permanent foundation when connected to the
 190 required utilities, and includes the plumbing, heating, air conditioning, and electrical systems contained
 191 therein.

192 "Moped" means every vehicle that travels on not more than three wheels in contact with the ground
 193 that has (i) *has* a seat that is no less than 24 inches in height, measured from the middle of the seat
 194 perpendicular to the ground ~~and~~; (ii) *has* a gasoline, electric, or hybrid motor that (a) displaces less than
 195 50 cubic centimeters *or less or (b) has an input of 1500 watts or less; (iii) is power-driven, with or*
 196 *without pedals that allow propulsion by human power; and (iv) is not operated at speeds in excess of 35*
 197 *miles per hour.* For purposes of this title, a moped shall be a motorcycle when operated at speeds in
 198 excess of 35 miles per hour. For purposes of Chapter 8 (§ 46.2-800 et seq.), a moped shall be a vehicle
 199 while operated on a highway.

200 "Motor-driven cycle" means every motorcycle that has a gasoline engine that (i) displaces less than
 201 150 cubic centimeters; (ii) has a seat less than 24 inches in height, measured from the middle of the seat
 202 perpendicular to the ground; and (iii) has no manufacturer-issued vehicle identification number.

203 "Motor home" means every private motor vehicle with a normal seating capacity of not more than 10
 204 persons, including the driver, designed primarily for use as living quarters for human beings.

205 "Motor vehicle" means every vehicle as defined in this section that is self-propelled or designed for
 206 self-propulsion except as otherwise provided in this title. Any structure designed, used, or maintained
 207 primarily to be loaded on or affixed to a motor vehicle to provide a mobile dwelling, sleeping place,
 208 office, or commercial space shall be considered a part of a motor vehicle. ~~For~~ *Except as otherwise*
 209 *provided, for the purposes of this title, any device herein defined as a bicycle, electric personal assistive*
 210 *mobility device, electric power-assisted bicycle, or moped shall be deemed not to be a motor vehicle.*

211 "Motorcycle" means every motor vehicle designed to travel on not more than three wheels in contact
 212 with the ground and is capable of traveling at speeds in excess of 35 miles per hour. The term
 213 "motorcycle" does not include any "electric personal assistive mobility device," "electric power-assisted
 214 bicycle," "farm tractor," "golf cart," "moped," "motorized skateboard or ~~seoter~~ foot-scooter," "utility
 215 vehicle" or "wheelchair or wheelchair conveyance" as defined in this section.

216 "Motorized skateboard or ~~seoter~~ foot-scooter" means every vehicle, regardless of the number of its
 217 wheels in contact with the ground, that (i) has no seat, but is designed to be stood upon by the operator,
 218 (ii) has no manufacturer-issued vehicle identification number, and (iii) is powered by an electric motor
 219 having an input of no more than 1,000 watts or a gasoline engine that displaces less than 36 cubic
 220 centimeters. The term "motorized skateboard or ~~seoter~~ foot-scooter" includes vehicles with or without
 221 handlebars, but does not include "electric personal assistive mobility devices."

222 "Nonresident" means every person who is not domiciled in the Commonwealth, except: (i) any
 223 foreign corporation that is authorized to do business in the Commonwealth by the State Corporation
 224 Commission shall be a resident of the Commonwealth for the purpose of this title; in the case of
 225 corporations incorporated in the Commonwealth but doing business outside the Commonwealth, only
 226 such principal place of business or branches located within the Commonwealth shall be dealt with as
 227 residents of the Commonwealth; (ii) a person who becomes engaged in a gainful occupation in the
 228 Commonwealth for a period exceeding 60 days shall be a resident for the purposes of this title except
 229 for the purposes of Chapter 3 (§ 46.2-300 et seq.); (iii) a person, other than a nonresident student as
 230 defined in this section, who has actually resided in the Commonwealth for a period of six months,
 231 whether employed or not, or who has registered a motor vehicle, listing an address in the
 232 Commonwealth in the application for registration shall be deemed a resident for the purposes of this
 233 title, except for the purposes of the Virginia Commercial Driver's License Act (§ 46.2-341.1 et seq.).

234 "Nonresident student" means every nonresident person who is enrolled as a full-time student in an
 235 accredited institution of learning in the Commonwealth and who is not gainfully employed.

236 "Off-road motorcycle" means every motorcycle designed exclusively for off-road use by an individual
 237 rider with not more than two wheels in contact with the ground. Except as otherwise provided in this
 238 chapter, for the purposes of this chapter off-road motorcycles shall be deemed to be "motorcycles."

239 "Operation or use for rent or for hire, for the transportation of passengers, or as a property carrier for

compensation," and "business of transporting persons or property" mean any owner or operator of any motor vehicle, trailer, or semitrailer operating over the highways in the Commonwealth who accepts or receives compensation for the service, directly or indirectly; but these terms do not mean a "truck lessor" as defined in this section and do not include persons or businesses that receive compensation for delivering a product that they themselves sell or produce, where a separate charge is made for delivery of the product or the cost of delivery is included in the sale price of the product, but where the person or business does not derive all or a substantial portion of its income from the transportation of persons or property except as part of a sales transaction.

"Operator" or "driver" means every person who either (i) drives or is in actual physical control of a motor vehicle on a highway or (ii) is exercising control over or steering a vehicle being towed by a motor vehicle.

"Owner" means a person who holds the legal title to a vehicle; however, if a vehicle is the subject of an agreement for its conditional sale or lease with the right of purchase on performance of the conditions stated in the agreement and with an immediate right of possession vested in the conditional vendee or lessee or if a mortgagor of a vehicle is entitled to possession, then the conditional vendee or lessee or mortgagor shall be the owner for the purpose of this title. In all such instances when the rent paid by the lessee includes charges for services of any nature or when the lease does not provide that title shall pass to the lessee on payment of the rent stipulated, the lessor shall be regarded as the owner of the vehicle, and the vehicle shall be subject to such requirements of this title as are applicable to vehicles operated for compensation. A "truck lessor" as defined in this section shall be regarded as the owner, and his vehicles shall be subject to such requirements of this title as are applicable to vehicles of private carriers.

"Passenger car" means every motor vehicle other than a motorcycle designed and used primarily for the transportation of no more than 10 persons including the driver.

"Payment device" means any credit card as defined in 15 U.S.C. § 1602(k) or any "accepted card or other means of access" set forth in 15 U.S.C. § 1693a(1). For the purposes of this title, this definition shall also include a card that enables a person to pay for transactions through the use of value stored on the card itself.

"Pickup or panel truck" means every motor vehicle designed for the transportation of property and having a registered gross weight of 7,500 pounds or less.

"Private road or driveway" means every way in private ownership and used for vehicular travel by the owner and those having express or implied permission from the owner, but not by other persons.

"Reconstructed vehicle" means every vehicle of a type required to be registered under this title materially altered from its original construction by the removal, addition, or substitution of new or used essential parts. Such vehicles, at the discretion of the Department, shall retain their original vehicle identification number, line-make, and model year. Except as otherwise provided in this title, this definition shall not include a "converted electric vehicle" as defined in this section.

"Replica vehicle" means every vehicle of a type required to be registered under this title not fully constructed by a licensed manufacturer but either constructed or assembled from components. Such components may be from a single vehicle, multiple vehicles, a kit, parts, or fabricated components. The kit may be made up of "major components" as defined in § 46.2-1600, a full body, or a full chassis, or a combination of these parts. The vehicle shall resemble a vehicle of distinctive name, line-make, model, or type as produced by a licensed manufacturer or manufacturer no longer in business and is not a reconstructed or specially constructed vehicle as herein defined.

"Residence district" means the territory contiguous to a highway, not comprising a business district, where 75 percent or more of the property abutting such highway, on either side of the highway, for a distance of 300 feet or more along the highway consists of land improved for dwelling purposes, or is occupied by dwellings, or consists of land or buildings in use for business purposes, or consists of territory zoned residential or territory in residential subdivisions created under Chapter 22 (§ 15.2-2200 et seq.) of Title 15.2.

"Revoke" or "revocation" means that the document or privilege revoked is not subject to renewal or restoration except through reapplication after the expiration of the period of revocation.

"Roadway" means that portion of a highway improved, designed, or ordinarily used for vehicular travel, exclusive of the shoulder. A highway may include two or more roadways if divided by a physical barrier or barriers or an unpaved area.

"Safety zone" means the area officially set apart within a roadway for the exclusive use of pedestrians and that is protected or is so marked or indicated by plainly visible signs.

"School bus" means any motor vehicle, other than a station wagon, automobile, truck, or commercial bus, which is: (i) designed and used primarily for the transportation of pupils to and from public, private or religious schools, or used for the transportation of the mentally or physically handicapped to and from a sheltered workshop; (ii) painted yellow and bears the words "School Bus" in black letters of a

specified size on front and rear; and (iii) is equipped with warning devices prescribed in § 46.2-1090. A yellow school bus may have a white roof provided such vehicle is painted in accordance with regulations promulgated by the Department of Education.

"Semitrailer" means every vehicle of the trailer type so designed and used in conjunction with a motor vehicle that some part of its own weight and that of its own load rests on or is carried by another vehicle.

"Shared-use path" means a bikeway that is physically separated from motorized vehicular traffic by an open space or barrier and is located either within the highway right-of-way or within a separate right-of-way. Shared-use paths may also be used by pedestrians, skaters, users of wheel chairs or wheel chair conveyances, joggers, and other nonmotorized users.

"Shoulder" means that part of a highway between the portion regularly traveled by vehicular traffic and the lateral curbline or ditch.

"Sidewalk" means the portion of a street between the curb lines, or the lateral lines of a roadway, and the adjacent property lines, intended for use by pedestrians.

"Snowmobile" means a self-propelled vehicle designed to travel on snow or ice, steered by skis or runners, and supported in whole or in part by one or more skis, belts, or cleats.

"Special construction and forestry equipment" means any vehicle which is designed primarily for highway construction, highway maintenance, earth moving, timber harvesting or other construction or forestry work and which is not designed for the transportation of persons or property on a public highway.

"Specially constructed vehicle" means any vehicle that was not originally constructed under a distinctive name, make, model, or type by a generally recognized manufacturer of vehicles and not a reconstructed vehicle as herein defined.

"Stinger-steered automobile or watercraft transporter" means an automobile or watercraft transporter configured as a semitrailer combination wherein the fifth wheel is located on a drop frame behind and below the rearmost axle of the power unit.

"Superintendent" means the Superintendent of the Department of State Police of the Commonwealth.

"Suspend" or "suspension" means that the document or privilege suspended has been temporarily withdrawn, but may be reinstated following the period of suspension unless it has expired prior to the end of the period of suspension.

"Tow truck" means a motor vehicle for hire (i) designed to lift, pull, or carry another vehicle by means of a hoist or other mechanical apparatus and (ii) having a manufacturer's gross vehicle weight rating of at least 10,000 pounds. "Tow truck" also includes vehicles designed with a ramp on wheels and a hydraulic lift with a capacity to haul or tow another vehicle, commonly referred to as "rollbacks." "Tow truck" does not include any "automobile or watercraft transporter," "stinger-steered automobile or watercraft transporter," or "tractor truck" as those terms are defined in this section.

"Towing and recovery operator" means a person engaged in the business of (i) removing disabled vehicles, parts of vehicles, their cargoes, and other objects to facilities for repair or safekeeping and (ii) restoring to the highway or other location where they either can be operated or removed to other locations for repair or safekeeping vehicles that have come to rest in places where they cannot be operated.

"Toy vehicle" means any motorized or propellant-driven device that has no manufacturer-issued vehicle identification number, that is designed or used to carry any person or persons, on any number of wheels, bearings, glides, blades, runners, or a cushion of air. The term does not include electric personal assistive mobility devices, electric power-assisted bicycles, mopeds, or motorcycles, nor does it include any nonmotorized or nonpropellant-driven devices such as bicycles, roller skates, or skateboards.

"Tractor truck" means every motor vehicle designed and used primarily for drawing other vehicles and not so constructed as to carry a load other than a part of the load and weight of the vehicle attached thereto.

"Traffic infraction" means a violation of law punishable as provided in § 46.2-113, which is neither a felony nor a misdemeanor.

"Traffic lane" or "lane" means that portion of a roadway designed or designated to accommodate the forward movement of a single line of vehicles.

"Trailer" means every vehicle without motive power designed for carrying property or passengers wholly on its own structure and for being drawn by a motor vehicle, including manufactured homes.

"Truck" means every motor vehicle designed to transport property on its own structure independent of any other vehicle and having a registered gross weight in excess of 7,500 pounds.

"Truck lessor" means a person who holds the legal title to any motor vehicle, trailer, or semitrailer that is the subject of a bona fide written lease for a term of one year or more to another person, provided that: (i) neither the lessor nor the lessee is a common carrier by motor vehicle or restricted common carrier by motor vehicle or contract carrier by motor vehicle as defined in § 46.2-2000; (ii) the

leased motor vehicle, trailer, or semitrailer is used exclusively for the transportation of property of the lessee; (iii) the lessor is not employed in any capacity by the lessee; (iv) the operator of the leased motor vehicle is a bona fide employee of the lessee and is not employed in any capacity by the lessor; and (v) a true copy of the lease, verified by affidavit of the lessor, is filed with the Commissioner.

"Utility vehicle" means a motor vehicle that is (i) designed for off-road use, (ii) powered by an engine of no more than 25 horsepower a motor, and (iii) used for general maintenance, security, agricultural, or horticultural purposes. "Utility vehicle" does not include all-terrain vehicles as defined in this section, riding lawn mowers, or any other vehicle whose definition is included in this section.

"Vehicle" means every device in, on or by which any person or property is or may be transported or drawn on a highway, except devices moved by human power or used exclusively on stationary rails or tracks. For the purposes of Chapter 8 (§ 46.2-800 et seq.), bicycles, electric personal assistive mobility devices, electric power-assisted bicycles, and mopeds shall be vehicles while operated on a highway.

"Wheel chair or wheel chair conveyance" means a chair or seat equipped with wheels, typically used to provide mobility for persons who, by reason of physical disability, are otherwise unable to move about as pedestrians. The term includes both three-wheeled and four-wheeled devices. So long as it is operated only as provided in § 46.2-677, a self-propelled wheel chair or self-propelled wheel chair conveyance shall not be considered a motor vehicle.

§ 46.2-328. Department to issue licenses; endorsements, classifications, and restrictions authorizing operation of certain vehicles.

A. The Department shall issue to every person licensed as a driver, a driver's license. Every driver's license shall contain all appropriate endorsements, classifications, and restrictions, where applicable, if the licensee has been licensed:

1. To operate a motorcycle as defined in § 46.2-100, or
2. To operate a school bus as defined in § 46.2-100, or
3. To operate a commercial motor vehicle pursuant to the provisions of the Virginia Commercial Driver's License Act (§ 46.2-341.1 et seq.).

B. Every applicant intending to operate one or more of the motor vehicles described in subsection A of this section, when applying for a driver's license, shall state in his application the classification of the vehicle or vehicles that he intends to operate and for which he seeks to be licensed and submit to and pass the examination provided for in § 46.2-325 and, if applicable, §§ 46.2-337 and 46.2-341.14, using the type of vehicle or vehicles for which he seeks to be licensed.

C. Every applicant intending to drive a motorcycle, when applying for a classification to authorize the driving of a motorcycle, shall submit to and pass the examination provided for in § 46.2-337. A classification on any license to drive a motorcycle shall indicate that the license is classified for the purpose of authorizing the licensee to drive only motorcycles *and shall indicate as applicable a further restriction to a two-wheeled motorcycle only or a three-wheeled motorcycle only*. However, if the applicant has a valid license at the time of application for a classification to drive a motorcycle, or if the applicant, at the time of such application, applies for a regular driver's license and submits to and passes the examination provided for in § 46.2-325, he shall be granted a classification on his license to drive motorcycles *based on the applicable restrictions*, in addition to any other vehicles his driver's license or commercial driver's license may authorize him to operate.

A valid Virginia driver's license issued to a person 19 years of age or older accompanied by documentation verifying his successful completion of a motorcycle rider safety training course offered by a provider licensed under Article 23 (§ 46.2-1188 et seq.) of Chapter 10 shall constitute a driver's license with a temporary motorcycle classification for the purposes of driving a motorcycle. The temporary motorcycle classification shall only be valid for 30 days from the date of successful completion of the motorcycle rider safety training course as shown on the documentation evidencing completion of such course. *The temporary motorcycle classification shall indicate whether the license holder is authorized to operate any motorcycle or is restricted to either a two-wheeled motorcycle only or a three-wheeled motorcycle only.*

Any person who holds a valid Virginia driver's license and is a member, the spouse of a member, or a dependent of a member of the United States Armed Services shall be issued a motorcycle classification by mail upon documentation of (i) successful completion of a basic motorcycle rider course approved by the United States Armed Services and (ii) documentation of his assignment outside the Commonwealth.

D. The Department may make any changes in the classifications and endorsements during the validity of the license as may be appropriate.

E. The provisions of this section shall be applicable to persons applying for learner's permits as otherwise provided for in this title.

F. Every person issued a driver's license or commercial driver's license who drives any motor vehicle of the classifications in this section, and whose driver's license does not carry an endorsement or

indication that the licensee is licensed as provided in this section shall be guilty of a Class 1 misdemeanor.

§ 46.2-337. Examination and road test required for license to operate motorcycle; regulations.

No person shall drive any motorcycle on a highway in the Commonwealth unless he has passed a special examination, including written material and a road test, pertaining to his ability to drive a motorcycle with reasonable competence and with safety to other persons using the highways. The Department ~~shall~~ *may* adopt regulations as may be necessary to provide for the special examination under § 46.2-325 of persons desiring to qualify to drive motorcycles in the Commonwealth and for the granting of licenses or permits suitably endorsed for qualified applicants. *The road test for two-wheeled motorcycles and the road test for three-wheeled motorcycles shall be separate and distinct examinations emphasizing the skills and maneuvers necessary to operate each type of motorcycle.*

No person applying for a classification to authorize the driving of a motorcycle who fails the road test portion of the special examination two times shall be eligible for such classification until he successfully completes a motorcycle rider safety training course offered by a provider licensed under Article 23 (§ 46.2-1188 et seq.) of Chapter 10.

If the Commissioner is satisfied that a person intending to operate a motorcycle has demonstrated the same proficiency as required by the special examination through successful completion of a motorcycle rider safety training course offered by a provider licensed under Article 23 (§ 46.2-1188 et seq.) of Chapter 10, he may waive the written material or road test portion or both portions of the special examination.

§ 46.2-600. Owner to secure registration and certificate of title or certificate of ownership.

Except as otherwise provided, for the purposes of this chapter, a moped shall be deemed a motor vehicle.

Except as otherwise provided in this chapter every person who owns a motor vehicle, trailer or semitrailer, or his authorized attorney-in-fact, shall, before it is operated on any highway in the Commonwealth, register with the Department and obtain from the Department the registration card and certificate of title for the vehicle. Individuals applying for registration shall provide the Department with the residence address of the owner of the vehicle being registered. A business applying for registration shall provide the Department with the street address of the owner or lessee of the vehicle being registered.

At the option of the applicant for registration, the address shown on the title and registration card may be either a post office box or the business or residence address of the applicant.

Unless he has previously applied for registration and a certificate of title or he is exempted under §§ 46.2-619, 46.2-631, and 46.2-1206, every person residing in the Commonwealth who owns a motor vehicle, trailer, or semitrailer, or his duly authorized attorney-in-fact, shall, within 30 days of the purchase or transfer, apply to the Department for a certificate of ownership.

Nothing in this chapter shall be construed to require titling or registration in the Commonwealth of any farm tractor or special construction and forestry equipment, as defined in § 46.2-100.

Notwithstanding the foregoing provisions of this section, provided such vehicle is registered and titled elsewhere in the United States, nothing in this chapter shall be construed to require titling or registration in the Commonwealth of any vehicle located in the Commonwealth if that vehicle is registered to a non-Virginia resident active duty military service member, activated reserve or national guard member, or mobilized reserve or national guard member living in Virginia.

§ 46.2-613. Offenses relating to registration, licensing, and certificates of title; penalty.

No person shall:

1. Operate or permit the operation of a motor vehicle, trailer, or semitrailer owned, leased, or otherwise controlled by him to be operated on a highway unless (i) it is registered, (ii) a certificate of title therefor has been issued, and (iii) it has displayed on it the license plate or plates and decal or decals, if any, assigned to it by the Department for the current registration period, subject to the exemptions mentioned in Article 5 (§ 46.2-655 et seq.) and Article 6 (§ 46.2-662 et seq.) of this chapter. *The provisions of this subdivision shall apply to the registration, licensing, and titling of mopeds on or after July 1, 2014.*

2. Display, cause or permit to be displayed, any registration card, certificate of title, or license plate or decal which he knows is fictitious or which he knows has been cancelled, revoked, suspended, or altered; or display or cause or permit to be displayed on any motor vehicle, trailer, or semitrailer any license plate or decal that he knows is currently issued for another vehicle. Violation of this subdivision shall constitute a Class 2 misdemeanor.

3. Possess or lend or knowingly permit the use of any registration card, license plate, or decal by anyone not entitled to it.

4. Fail or refuse to surrender to the Department or the Department of State Police, on demand, any certificate of title, registration card, or license plate or decal which has been suspended, cancelled, or

revoked. Violation of this subdivision shall constitute a Class 2 misdemeanor.

5. Use a false name or address in any application for the registration of any motor vehicle, trailer, or semitrailer or for a certificate of title or for any renewal or duplicate certificate, or knowingly to make a false statement of a material fact or to conceal a material fact or otherwise commit a fraud in any registration application. Violation of this subdivision shall constitute a Class 1 misdemeanor.

§ 46.2-629. Odometer reading to be reported on certificate of title, application, or power of attorney.

A. Every owner or transferor of any motor vehicle, including a dealer, shall, at the time of transfer of ownership of any motor vehicle by him, record on the certificate of title, if one is currently issued on the vehicle in the Commonwealth, and on any application for certificate of title the reading on the odometer or similar device plus any known additional distance traveled not shown by the odometer or similar device of the motor vehicle at the time of transfer. If, however, a transferor gives his power of attorney to a dealer or other person for the purpose of assigning the transferor's interest in a motor vehicle, the transferor shall conspicuously record on the power of attorney the reading on the odometer or similar device at the time of the assignment. The owner or transferor of a motor vehicle may electronically provide, in a form and format prescribed by the Commissioner, the reading on the odometer or similar device at the time of transfer if a paper certificate of title was not issued by the Department in accordance with § 46.2-603.1 and electronic provision of odometer readings is permitted under the Federal Odometer Act (49 U.S.C. § 32701 et seq.) or any federal regulations promulgated thereunder.

B. The Department shall not issue to any transferee any new certificate of title to a motor vehicle unless subsection A has been complied with.

C. It shall be unlawful for any person knowingly to record an incorrect odometer or similar device reading plus any known additional distance not shown by the odometer or similar device on any certificate of title or application for a title, or on any power of attorney as described in subsection A.

D. Notwithstanding other provisions of this section, an owner or transferor, including a dealer, of any of the following types of motor vehicles need not disclose the vehicle's odometer reading:

1. Vehicles having gross vehicle weight ratings of more than 16,000 pounds; and
2. Vehicles that were manufactured for a model year at least 10 years earlier than the calendar year in which the sale or transfer occurs and were previously exempt from recording an odometer reading on the certificate of title in another state, provided that the Department shall brand the titles of all such vehicles to indicate this exemption.

E. Violation of this section shall constitute a Class 1 misdemeanor.

F. The provisions of subsections A and B shall not apply to transfers under § 46.2-633.

G. This section shall not apply to transfers or application for certificates of title of all-terrain vehicles, *mopeds*, or off-road motorcycles as defined in § 46.2-100.

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

A resident owner of any passenger car, pickup or panel truck, *moped*, or motorcycle, other than those provided for in § 46.2-652, which has been duly registered for the current calendar year in another state or country and which 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, *moped*, or motorcycle within or partly within the Commonwealth for the first thirty days of his residency in the Commonwealth without registering the passenger car, pickup or panel truck, *moped*, or motorcycle or paying any fees to the Commonwealth.

§ 46.2-694. (Contingent expiration date) Fees for vehicles designed and used for transportation of passengers; weights used for computing fees; burden of proof.

A. The annual registration fees for motor vehicles, trailers, and semitrailers designed and used for the transportation of passengers on the highways in the Commonwealth are:

1. Thirty-three dollars for each private passenger car or motor home if the passenger car or motor home weighs 4,000 pounds or less, provided that it is not used for the transportation of passengers for compensation and is not kept or used for rent or for hire, or is not operated under a lease without a chauffeur.

2. Thirty-eight dollars for each passenger car or motor home which weighs more than 4,000 pounds, provided that it is not used for the transportation of passengers for compensation and is not kept or used for rent or for hire, or is not operated under a lease without a chauffeur.

3. Thirty cents per 100 pounds or major fraction thereof for a private motor vehicle other than a motorcycle with a normal seating capacity of more than 10 adults including the driver if the private motor vehicle is not used for the transportation of passengers for compensation and is not kept or used for rent or for hire or is not operated under a lease without a chauffeur. In no case shall the fee be less than \$23 if the vehicle weighs 4,000 pounds or less or \$28 if the vehicle weighs more than 4,000

545 pounds.

546 4. Thirty cents per 100 pounds or major fraction thereof for a school bus. In no case shall the fee be
547 less than \$23 if the vehicle weighs 4,000 pounds or less or \$28 if the vehicle weighs more than 4,000
548 pounds.

549 5. Twenty-three dollars for each trailer or semitrailer designed for use as living quarters for human
550 beings.

551 6. Thirteen dollars plus \$0.30 per 100 pounds or major fraction thereof for each motor vehicle,
552 trailer, or semitrailer used as a common carrier of passengers, operating either intrastate or interstate.
553 Interstate common carriers of interstate passengers may elect to be licensed and pay the fees prescribed
554 in subdivision 7 of this subsection on submission to the Commissioner of a declaration of operations and
555 equipment as he may prescribe. An additional \$5 shall be charged if the motor vehicle weighs more
556 than 4,000 pounds.

557 7. Thirteen dollars plus \$0.70 per 100 pounds or major fraction thereof for each motor vehicle,
558 trailer, or semitrailer used as a common carrier of interstate passengers if election is made to be licensed
559 under this subsection. An additional \$5 shall be charged if the motor vehicle weighs more than 4,000
560 pounds. In lieu of the foregoing fee of \$0.70 per 100 pounds, a motor carrier of passengers, operating
561 two or more vehicles both within and outside the Commonwealth and registered for insurance purposes
562 with the Surface Transportation Board of the United States Department of Transportation, Federal
563 Highway Administration, may apply to the Commissioner for prorated registration. Upon the filing of
564 such application, in such form as the Commissioner may prescribe, the Commissioner shall apportion the
565 registration fees provided in this subsection so that the total registration fees to be paid for such vehicles
566 of such carrier shall be that proportion of the total fees, if there were no apportionment, that the total
567 number of miles traveled by such vehicles of such carrier within the Commonwealth bears to the total
568 number of miles traveled by such vehicles within and outside the Commonwealth. Such total mileage in
569 each instance is the estimated total mileage to be traveled by such vehicles during the license year for
570 which such fees are paid, subject to the adjustment in accordance with an audit to be made by
571 representatives of the Commissioner at the end of such license year, the expense of such audit to be
572 borne by the carrier being audited. Each vehicle passing into or through Virginia shall be registered and
573 licensed in Virginia and the annual registration fee to be paid for each such vehicle shall not be less
574 than \$33. For the purpose of determining such apportioned registration fees, only those motor vehicles,
575 trailers, or semitrailers operated both within and outside the Commonwealth shall be subject to inclusion
576 in determining the apportionment provided for herein.

577 8. Thirteen dollars plus \$0.80 per 100 pounds or major fraction thereof for each motor vehicle, trailer
578 or semitrailer kept or used for rent or for hire or operated under a lease without a chauffeur for the
579 transportation of passengers. An additional fee of \$5 shall be charged if the vehicle weighs more than
580 4,000 pounds. This subsection does not apply to vehicles used as common carriers.

581 9. Twenty-three dollars for a taxicab or other vehicle which is kept for rent or hire operated with a
582 chauffeur for the transportation of passengers, and which operates or should operate under permits issued
583 by the Department as required by law. An additional fee of \$5 shall be charged if the vehicle weighs
584 more than 4,000 pounds. This subsection does not apply to vehicles used as common carriers.

585 10. Eighteen dollars for a motorcycle, with or without a sidecar. To this fee shall be added a
586 surcharge of \$3 which shall be distributed as provided in § 46.2-1191.

587 *10a. Fourteen dollars for a moped, to be paid into the state treasury and set aside as a special fund*
588 *to be used to meet the expenses of the Department.*

589 11. Twenty-three dollars for a bus used exclusively for transportation to and from church school, for
590 the purpose of religious instruction, or church, for the purpose of divine worship. If the empty weight of
591 the vehicle exceeds 4,000 pounds, the fee shall be \$28.

592 12. Thirteen dollars plus \$0.70 per 100 pounds or major fraction thereof for other passenger-carrying
593 vehicles.

594 13. An additional fee of \$4.25 per year shall be charged and collected at the time of registration of
595 each pickup or panel truck and each motor vehicle under subdivisions 1 through 12 of this subsection.
596 All funds collected from \$4 of the \$4.25 fee shall be paid into the state treasury and shall be set aside
597 as a special fund to be used only for emergency medical service purposes. The moneys in the special
598 emergency medical services fund shall be distributed as follows:

599 a. Two percent shall be distributed to the State Department of Health to provide funding to the
600 Virginia Association of Volunteer Rescue Squads to be used solely for the purpose of conducting
601 volunteer recruitment, retention and training activities;

602 b. Thirty percent shall be distributed to the State Department of Health to support (i) emergency
603 medical services training programs (excluding advanced life support classes); (ii) advanced life support
604 training; (iii) recruitment and retention programs (all funds for such support shall be used to recruit and
605 retain volunteer emergency medical services personnel only, including public awareness campaigns,

technical assistance programs, and similar activities); (iv) emergency medical services system development, initiatives, and priorities based on needs identified by the State Emergency Medical Services Advisory Board; (v) local, regional, and statewide performance contracts for emergency medical services to meet the objectives stipulated in § 32.1-111.3; (vi) technology and radio communication enhancements; and (vii) improved emergency preparedness and response. Any funds set aside for distribution under this provision and remaining undistributed at the end of any fiscal year shall revert to the Rescue Squad Assistance Fund;

c. Thirty-two percent shall be distributed to the Rescue Squad Assistance Fund;

d. Ten percent shall be available to the State Department of Health's Office of Emergency Medical Services for use in emergency medical services; and

e. Twenty-six percent shall be returned by the Comptroller to the locality wherein such vehicle is registered, to provide funding for training of volunteer or salaried emergency medical service personnel of licensed, nonprofit emergency medical services agencies and for the purchase of necessary equipment and supplies for use in such locality for licensed, nonprofit emergency medical and rescue services.

All revenues generated by the remaining \$0.25 of the \$4.25 fee approved by the 2008 Session of the General Assembly shall be deposited into the Rescue Squad Assistance Fund and used only to pay for the costs associated with the certification and recertification training of emergency medical services personnel.

The Comptroller shall clearly designate on the warrant, check, or other means of transmitting these funds that such moneys are only to be used for purposes set forth in this subdivision. Such funds shall be in addition to any local appropriations and local governing bodies shall not use these funds to supplant local funds. Each local governing body shall report annually to the Board of Health on the use of the funds returned to it pursuant to this section. In any case in which the local governing body grants the funds to a regional emergency medical services council to be distributed to the licensed, nonprofit emergency medical and rescue services, the local governing body shall remain responsible for the proper use of the funds. If, at the end of any fiscal year, a report on the use of the funds returned to the locality pursuant to this section for that year has not been received from a local governing body, any funds due to that local governing body for the next fiscal year shall be retained until such time as the report has been submitted to the Board.

B. All motor vehicles, trailers, and semitrailers registered as provided in subsection B of § 46.2-646 shall pay a registration fee equal to one-twelfth of all fees required by subsection A of this section or § 46.2-697 for such motor vehicle, trailer, or semitrailer, computed to the nearest cent, multiplied by the number of months in the registration period for such motor vehicles, trailers, and semitrailers.

C. The manufacturer's shipping weight or scale weight shall be used for computing all fees required by this section to be based upon the weight of the vehicle.

D. The applicant for registration bears the burden of proof that the vehicle for which registration is sought is entitled by weight, design, and use to be registered at the fee tendered by the applicant to the Commissioner or to his authorized agent.

§ 46.2-694. (Contingent effective date) Fees for vehicles designed and used for transportation of passengers; weights used for computing fees; burden of proof.

A. The annual registration fees for motor vehicles, trailers, and semitrailers designed and used for the transportation of passengers on the highways in the Commonwealth are:

1. Twenty-three dollars for each private passenger car or motor home if the passenger car or motor home weighs 4,000 pounds or less, provided that it is not used for the transportation of passengers for compensation and is not kept or used for rent or for hire, or is not operated under a lease without a chauffeur.

2. Twenty-eight dollars for each passenger car or motor home which weighs more than 4,000 pounds, provided that it is not used for the transportation of passengers for compensation and is not kept or used for rent or for hire, or is not operated under a lease without a chauffeur.

3. Thirty cents per 100 pounds or major fraction thereof for a private motor vehicle other than a motorcycle with a normal seating capacity of more than 10 adults including the driver if the private motor vehicle is not used for the transportation of passengers for compensation and is not kept or used for rent or for hire or is not operated under a lease without a chauffeur. In no case shall the fee be less than \$23 if the vehicle weighs 4,000 pounds or less or \$28 if the vehicle weighs more than 4,000 pounds.

4. Thirty cents per 100 pounds or major fraction thereof for a school bus. In no case shall the fee be less than \$23 if the vehicle weighs 4,000 pounds or less or \$28 if the vehicle weighs more than 4,000 pounds.

5. Twenty-three dollars for each trailer or semitrailer designed for use as living quarters for human beings.

6. Thirteen dollars plus \$0.30 per 100 pounds or major fraction thereof for each motor vehicle,

trailer, or semitrailer used as a common carrier of passengers, operating either intrastate or interstate. Interstate common carriers of interstate passengers may elect to be licensed and pay the fees prescribed in subdivision 7 of this subsection on submission to the Commissioner of a declaration of operations and equipment as he may prescribe. An additional \$5 shall be charged if the motor vehicle weighs more than 4,000 pounds.

7. Thirteen dollars plus \$0.70 per 100 pounds or major fraction thereof for each motor vehicle, trailer, or semitrailer used as a common carrier of interstate passengers if election is made to be licensed under this subsection. An additional \$5 shall be charged if the motor vehicle weighs more than 4,000 pounds. In lieu of the foregoing fee of \$0.70 per 100 pounds, a motor carrier of passengers, operating two or more vehicles both within and outside the Commonwealth and registered for insurance purposes with the Surface Transportation Board of the United States Department of Transportation, Federal Highway Administration, may apply to the Commissioner for prorated registration. Upon the filing of such application, in such form as the Commissioner may prescribe, the Commissioner shall apportion the registration fees provided in this subsection so that the total registration fees to be paid for such vehicles of such carrier shall be that proportion of the total fees, if there were no apportionment, that the total number of miles traveled by such vehicles of such carrier within the Commonwealth bears to the total number of miles traveled by such vehicles within and outside the Commonwealth. Such total mileage in each instance is the estimated total mileage to be traveled by such vehicles during the license year for which such fees are paid, subject to the adjustment in accordance with an audit to be made by representatives of the Commissioner at the end of such license year, the expense of such audit to be borne by the carrier being audited. Each vehicle passing into or through Virginia shall be registered and licensed in Virginia and the annual registration fee to be paid for each such vehicle shall not be less than \$33. For the purpose of determining such apportioned registration fees, only those motor vehicles, trailers, or semitrailers operated both within and outside the Commonwealth shall be subject to inclusion in determining the apportionment provided for herein.

8. Thirteen dollars plus \$0.80 per 100 pounds or major fraction thereof for each motor vehicle, trailer or semitrailer kept or used for rent or for hire or operated under a lease without a chauffeur for the transportation of passengers. An additional fee of \$5 shall be charged if the vehicle weighs more than 4,000 pounds. This subsection does not apply to vehicles used as common carriers.

9. Twenty-three dollars for a taxicab or other vehicle which is kept for rent or hire operated with a chauffeur for the transportation of passengers, and which operates or should operate under permits issued by the Department as required by law. An additional fee of \$5 shall be charged if the vehicle weighs more than 4,000 pounds. This subsection does not apply to vehicles used as common carriers.

10. Eighteen dollars for a motorcycle, with or without a sidecar. To this fee shall be added a surcharge of \$3 which shall be distributed as provided in § 46.2-1191.

10a. Fourteen dollars for a moped, to be paid into the state treasury and set aside as a special fund to be used to meet the expenses of the Department.

11. Twenty-three dollars for a bus used exclusively for transportation to and from church school, for the purpose of religious instruction, or church, for the purpose of divine worship. If the empty weight of the vehicle exceeds 4,000 pounds, the fee shall be \$28.

12. Thirteen dollars plus \$0.70 per 100 pounds or major fraction thereof for other passenger-carrying vehicles.

13. An additional fee of \$4.25 per year shall be charged and collected at the time of registration of each pickup or panel truck and each motor vehicle under subdivisions 1 through 12 of this subsection. All funds collected from \$4 of the \$4.25 fee shall be paid into the state treasury and shall be set aside as a special fund to be used only for emergency medical service purposes. The moneys in the special emergency medical services fund shall be distributed as follows:

a. Two percent shall be distributed to the State Department of Health to provide funding to the Virginia Association of Volunteer Rescue Squads to be used solely for the purpose of conducting volunteer recruitment, retention and training activities;

b. Thirty percent shall be distributed to the State Department of Health to support (i) emergency medical services training programs (excluding advanced life support classes); (ii) advanced life support training; (iii) recruitment and retention programs (all funds for such support shall be used to recruit and retain volunteer emergency medical services personnel only, including public awareness campaigns, technical assistance programs, and similar activities); (iv) emergency medical services system development, initiatives, and priorities based on needs identified by the State Emergency Medical Services Advisory Board; (v) local, regional, and statewide performance contracts for emergency medical services to meet the objectives stipulated in § 32.1-111.3; (vi) technology and radio communication enhancements; and (vii) improved emergency preparedness and response. Any funds set aside for distribution under this provision and remaining undistributed at the end of any fiscal year shall revert to the Rescue Squad Assistance Fund;

c. Thirty-two percent shall be distributed to the Rescue Squad Assistance Fund;
 d. Ten percent shall be available to the State Department of Health's Office of Emergency Medical Services for use in emergency medical services; and

e. Twenty-six percent shall be returned by the Comptroller to the locality wherein such vehicle is registered, to provide funding for training of volunteer or salaried emergency medical service personnel of licensed, nonprofit emergency medical services agencies and for the purchase of necessary equipment and supplies for use in such locality for licensed, nonprofit emergency medical and rescue services.

All revenues generated by the remaining \$0.25 of the \$4.25 fee approved by the 2008 Session of the General Assembly shall be deposited into the Rescue Squad Assistance Fund and used only to pay for the costs associated with the certification and recertification training of emergency medical services personnel.

The Comptroller shall clearly designate on the warrant, check, or other means of transmitting these funds that such moneys are only to be used for purposes set forth in this subdivision. Such funds shall be in addition to any local appropriations and local governing bodies shall not use these funds to supplant local funds. Each local governing body shall report annually to the Board of Health on the use of the funds returned to it pursuant to this section. In any case in which the local governing body grants the funds to a regional emergency medical services council to be distributed to the licensed, nonprofit emergency medical and rescue services, the local governing body shall remain responsible for the proper use of the funds. If, at the end of any fiscal year, a report on the use of the funds returned to the locality pursuant to this section for that year has not been received from a local governing body, any funds due to that local governing body for the next fiscal year shall be retained until such time as the report has been submitted to the Board.

B. All motor vehicles, trailers, and semitrailers registered as provided in subsection B of § 46.2-646 shall pay a registration fee equal to one-twelfth of all fees required by subsection A of this section or § 46.2-697 for such motor vehicle, trailer, or semitrailer, computed to the nearest cent, multiplied by the number of months in the registration period for such motor vehicles, trailers, and semitrailers.

C. The manufacturer's shipping weight or scale weight shall be used for computing all fees required by this section to be based upon the weight of the vehicle.

D. The applicant for registration bears the burden of proof that the vehicle for which registration is sought is entitled by weight, design, and use to be registered at the fee tendered by the applicant to the Commissioner or to his authorized agent.

§ 46.2-705. Definitions.

For the purposes of this article, the following terms shall have the meanings respectively ascribed to them in this section:

"Motor vehicle" means a vehicle capable of self-propulsion which is either (i) required to be titled and licensed and for which a license fee is required to be paid by its owner, or (ii) owned by or assigned to a motor vehicle manufacturer, distributor, or dealer licensed in the Commonwealth. *For the purposes of this article, "motor vehicle" does not include "moped" as defined in § 46.2-100.*

"Insured motor vehicle" means a motor vehicle as to which there is bodily injury liability insurance and property damage liability insurance, both in the amounts specified in § 46.2-472, issued by an insurance carrier authorized to do business in the Commonwealth, or as to which a bond has been given or cash or securities delivered in lieu of the insurance; or as to which the owner has qualified as a self-insurer in accordance with the provisions of § 46.2-368.

"Uninsured motor vehicle" means a motor vehicle as to which there is no such bodily injury liability insurance and property damage liability insurance, or no such bond has been given or cash or securities delivered in lieu thereof, or the owner of which has not so qualified as a self-insurer.

§ 46.2-711. Furnishing number and design of plates; displaying on vehicles required.

A. The Department shall furnish one license plate for every registered *moped*, motorcycle, tractor truck, semitrailer, or trailer, and two license plates for every other registered motor vehicle, except to licensed motor vehicle dealers and persons delivering unladen vehicles who shall be furnished one license plate. The license plates for trailers, semitrailers, commercial vehicles, and trucks, other than license plates for dealers, may be of such design as to prevent removal without mutilating some part of the indicia forming a part of the license plate, when secured to the bracket.

B. The Department shall issue appropriately designated license plates for:

1. Passenger-carrying vehicles for rent or hire for the transportation of passengers for private trips;
2. Taxicabs;
3. Passenger-carrying vehicles operated by common carriers or restricted common carriers;
4. Property-carrying motor vehicles to applicants who operate as private carriers only;
5. Applicants who operate motor vehicles as carriers for rent or hire;
6. Vehicles operated by nonemergency medical transportation carriers as defined in § 46.2-2000; and
7. Trailers and semitrailers.

C. The Department shall issue appropriately designated license plates for motor vehicles held for rental as defined in § 58.1-1735.

D. *The Department shall issue appropriately designated license plates for low-speed vehicles.*

E. No vehicles shall be operated on the highways in the Commonwealth without displaying the license plates required by this chapter. The provisions of this subsection shall not apply to vehicles used to collect and deliver the United States mail to the extent that their rear license plates may be covered by the "CAUTION, FREQUENT STOPS, U.S. MAIL" sign when the vehicle is engaged in the collection and delivery of the United States mail.

F. Pickup or panel trucks are exempt from the provisions of subsection B with reference to displaying for-hire license plates when operated as a carrier for rent or hire. However, this exemption shall not apply to pickup or panel trucks subject to regulation under Chapter 21 (§ 46.2-2100 et seq.) of this title.

§ 46.2-714. Permanent license plates.

Notwithstanding the provisions of §§ 46.2-711 and 46.2-712 the Department may, in its discretion, issue a type of license plate suitable for permanent use on motor vehicles, trailers, semitrailers, and motorcycles, together with decals, unless decals are not required under § 46.2-712, to be attached to the license plates to indicate the registration period for which such vehicles have been properly licensed. The design of the license plates and decals, when required, shall be determined by the Commissioner.

Every permanent license plate and decal, when required, shall be returned to the Department whenever the owner of a vehicle disposes of it by sale or otherwise and when not actually in use on a motor vehicle, except dealer's plates temporarily not in use. The person in whose name the license plate is registered may apply, during the registration period for which it is issued, for the return thereof if the license plate is intended to be used on a subsequently acquired motor vehicle.

Every permanent license plate and decal, when issued, shall be returned to the Department whenever the owner of a vehicle elects to garage the vehicle and discontinue the use of it on the highway. The person in whose name the license plate is registered may apply, during the registration period for which it is issued, for the return thereof if the vehicle is to be returned to use on the highway.

For the purposes of this section, the term "motor vehicle" does not include a "moped" as defined in § 46.2-100.

§ 46.2-715. Display of license plates.

License plates assigned to a motor vehicle, other than a *moped*, motorcycle, tractor truck, trailer, or semitrailer, or to persons licensed as motor vehicle dealers or transporters of unladen vehicles, shall be attached to the front and the rear of the vehicle. The license plate assigned to a *moped*, motorcycle, trailer, or semitrailer shall be attached to the rear of the vehicle. The license plate assigned to a tractor truck shall be attached to the front of the vehicle. The license plates issued to licensed motor vehicle dealers and to persons licensed as transporters of unladen vehicles shall consist of one plate for each set issued and shall be attached to the rear of the vehicle to which it is assigned.

§ 46.2-720. Use of license plates from another vehicle in certain circumstances.

The owner of a motor vehicle to which license plates have been assigned by the Department may remove the license plates from the motor vehicle and use them on another motor vehicle owned by a person operating a garage or owned by a motor vehicle dealer provided such use does not extend for more than five days and provided the use is limited to the time during which the first motor vehicle is being repaired or while the second motor vehicle is loaned to him for demonstration, as provided by § 46.2-719.

For the purposes of this section, the term "motor vehicle" does not include a "moped" as defined in § 46.2-100.

§ 46.2-721. Application of liability insurance policy to vehicle carrying plates from insured vehicle.

The policy of liability insurance issued to the owner of a motor vehicle and covering the operation thereof shall extend to and be the primary insurance applicable to his operation of a motor vehicle on which he has placed license tags from another motor vehicle as provided in § 46.2-720.

For the purposes of this section, the term "motor vehicle" does not include a "moped" as defined in § 46.2-100.

§ 46.2-904. Use of roller skates and skateboards on sidewalks and shared-use paths; operation of bicycles, motorized skateboards or foot-scooters, motor-driven cycles, electric power-assisted bicycles, and electric personal assistive mobility devices on sidewalks and crosswalks and shared-use paths; local ordinances.

The governing body of any county, city, or town may by ordinance prohibit the use of roller skates and skateboards and/or the riding of bicycles, electric personal assistive mobility devices, motorized skateboards or ~~scooters~~ *foot-scooters*, motor-driven cycles, or electric power-assisted bicycles on designated sidewalks or crosswalks, including those of any church, school, recreational facility, or any

business property open to the public where such activity is prohibited. Signs indicating such prohibition shall be conspicuously posted in general areas where use of roller skates and skateboards, and/or bicycle, electric personal assistive mobility devices, motorized skateboards or ~~secooters~~ *foot-scooters*, motor-driven cycles, or electric power-assisted bicycle riding is prohibited.

A person riding a bicycle, electric personal assistive mobility device, motorized skateboard or ~~secooter~~ *foot-scooter*, motor-driven cycle, or an electric power-assisted bicycle on a sidewalk, shared-use path, or across a roadway on a crosswalk, shall yield the right-of-way to any pedestrian and shall give an audible signal before overtaking and passing any pedestrian.

No person shall ride a bicycle, electric personal assistive mobility device, motorized skateboard or ~~secooter~~ *foot-scooter*, motor-driven cycle, or an electric power-assisted bicycle on a sidewalk, or across a roadway on a crosswalk, where such use of bicycles, electric personal assistive mobility devices, motorized skateboards or ~~secooters~~ *foot-scooters*, motor-driven cycles, or electric power-assisted bicycles is prohibited by official traffic control devices.

A person riding a bicycle, electric personal assistive mobility device, motorized skateboard or ~~secooter~~ *foot-scooter*, motor-driven cycle, or an electric power-assisted bicycle on a sidewalk, shared-use path, or across a roadway on a crosswalk, shall have all the rights and duties of a pedestrian under the same circumstances.

A violation of any ordinance adopted pursuant to this section shall be punishable by a civil penalty of not more than \$50.

§ 46.2-905. Riding bicycles, electric personal assistive mobility devices, electric power-assisted bicycles, motor-driven cycles, and mopeds on roadways and bicycle paths.

Any person operating a bicycle, electric personal assistive mobility device, electric power-assisted bicycle, or moped on a roadway at less than the normal speed of traffic at the time and place under conditions then existing shall ride as close as safely practicable to the right curb or edge of the roadway, except under any of the following circumstances:

1. When overtaking and passing another vehicle proceeding in the same direction;
2. When preparing for a left turn at an intersection or into a private road or driveway;
3. When reasonably necessary to avoid conditions including, but not limited to, fixed or moving objects, parked or moving vehicles, pedestrians, animals, surface hazards, or substandard width lanes that make it unsafe to continue along the right curb or edge;
4. When avoiding riding in a lane that must turn or diverge to the right; and
5. When riding upon a one-way road or highway, a person may also ride as near the left-hand curb or edge of such roadway as safely practicable.

For purposes of this section, a "substandard width lane" is a lane too narrow for a bicycle, electric personal assistive mobility device, electric power-assisted bicycle, motorized skateboard or ~~secooter~~ *foot-scooter*, or moped and another vehicle to pass safely side by side within the lane.

Persons riding bicycles, electric personal assistive mobility devices, or electric power-assisted bicycles on a highway shall not ride more than two abreast. Persons riding two abreast shall not impede the normal and reasonable movement of traffic, shall move into a single file formation as quickly as is practicable when being overtaken from the rear by a faster moving vehicle, and, on a laned roadway, shall ride in a single lane.

Notwithstanding any other provision of law to the contrary, the Department of Conservation and Recreation shall permit the operation of electric personal assistive mobility devices on any bicycle path or trail designated by the Department for such use.

§ 46.2-907. Overtaking and passing vehicles.

A person riding a bicycle, electric personal assistive mobility device, electric power-assisted bicycle, motorized skateboard or ~~secooter~~ *foot-scooter*, or moped may overtake and pass another vehicle on either the left or right side, staying in the same lane as the overtaken vehicle, or changing to a different lane, or riding off the roadway as necessary to pass with safety.

A person riding a bicycle, electric personal assistive mobility device, electric power-assisted bicycle, motorized skateboard or ~~secooter~~ *foot-scooter*, or moped may overtake and pass another vehicle only under conditions that permit the movement to be made with safety.

A person riding a bicycle, electric personal assistive mobility device, electric power-assisted bicycle, motorized skateboard or ~~secooter~~ *foot-scooter*, or moped shall not travel between two lanes of traffic moving in the same direction, except where one lane is a separate turn lane or a mandatory turn lane.

Except as otherwise provided in this section, a person riding a bicycle, electric personal assistive mobility device, electric power-assisted bicycle, motorized skateboard or ~~secooter~~ *foot-scooter*, or moped shall comply with all rules applicable to the driver of a motor vehicle when overtaking and passing.

§ 46.2-908.1. Electric personal assistive mobility devices, electrically powered toy vehicles, and electric power-assisted bicycles.

All electric personal assistive mobility devices, electrically powered toy vehicles, and electric

power-assisted bicycles shall be equipped with spill-proof, sealed, or gelled electrolyte batteries. No person shall at any time or at any location drive an electric personal assistive mobility device, or an electric power-assisted bicycle faster than twenty-five miles per hour. No person less than fourteen years old shall drive any electric personal assistive mobility device, motorized skateboard or ~~secooter~~ foot-scooter, or electric power-assisted bicycle unless under the immediate supervision of a person who is at least eighteen years old.

An electric personal assistive mobility device or motorized skateboard or ~~secooter~~ foot-scooter may be operated on any highway with a maximum speed limit of twenty-five miles per hour or less. An electric personal assistive mobility device shall only operate on any highway authorized by this section if a sidewalk is not provided along such highway or if operation of the electric personal assistive mobility device on such sidewalk is prohibited pursuant to § 46.2-904. Nothing in this section shall prohibit the operation of an electric personal assistive mobility device or motorized skateboard or ~~secooter~~ foot-scooter in the crosswalk of any highway where the use of such crosswalk is authorized for pedestrians, bicycles, or electric power-assisted bicycles.

Operation of electric personal assistive mobility devices, electrically powered toy vehicles, bicycles and electric power-assisted bicycles is prohibited on any Interstate Highway System component except as provided by the section.

The Commonwealth Transportation Board may authorize the use of bicycles on an Interstate Highway System Component provided the operation is limited to bicycle or pedestrian facilities that are barrier separated from the roadway and automobile traffic and such component meets all applicable safety requirements established by federal and state law.

§ 46.2-908.3. Low-speed vehicles; operation on highways; license required; registration required; safety and emissions inspections not required.

Low-speed vehicles may be operated on public highways where the maximum speed limit is no greater than 35 miles per hour, but this limitation shall not prohibit the operation of low-speed vehicles across intersections with highways whose maximum speed limits are greater than 35 miles per hour. Operation of low-speed vehicles shall be prohibited on any highway where the Department of Transportation or the local governing body of the locality having control of the highway, as the case may be, has prohibited their operation in the interest of safety and such prohibition is indicated by conspicuously posted signs.

Low-speed vehicles shall be operated on public highways only by persons who hold driver's licenses or learner's permits issued as provided in Chapter 3 (§ 46.2-300 et seq.).

Low-speed vehicles shall be titled and registered as provided in Chapter 6 (§ 46.2-600 et seq.) of this title and shall be subject to the same requirements as to insurance applicable to other motor vehicles under that chapter.

On or after October 1, 2013, low-speed vehicles titled and registered as provided in Chapter 6 (§ 46.2-600 et seq.) shall display license plates as provided in subsection D of § 46.2-711.

The operator of any low-speed vehicle being operated on the highways in the Commonwealth shall have in his possession: (i) the registration card issued by the Department or the registration card issued by the state or country in which the low-speed vehicle is registered, and (ii) his driver's license, learner's permit, or temporary driver's permit.

The provisions of Article 22 (§ 46.2-1176 et seq.) of Chapter 10 of this title shall not apply to low-speed vehicles.

§ 46.2-914. Limitations on operation of mopeds.

A. No moped shall be driven on any highway or public vehicular area faster than 35 miles per hour. Any person who operates a moped faster than 35 miles per hour shall be deemed, for all the purposes of this title, to be operating a motorcycle.

B. No moped shall be driven on any highway by any person under the age of 16, and every person driving a moped shall carry with him ~~some~~ a government-issued form of photo identification that includes his name, address, and date of birth.

C. Operation of mopeds is prohibited on any Interstate Highway System component.

Violation of any provision of this ~~subsection~~ section shall constitute a traffic infraction punishable by a fine of no more than \$50.

§ 46.2-915. Stickers required on mopeds.

Any dealer who sells any moped at retail shall affix to any such moped, or verify that there is affixed thereto a permanent decal or sticker which states (i) that the operation of mopeds on highways and public vehicular areas by persons under the age of sixteen is prohibited by Virginia law, (ii) the maximum ~~horsepower~~ engine displacement or wattage of the moped, and (iii) the maximum speed at which the moped may be ridden.

Any dealer who sells any such moped which does not have affixed thereto such a permanent decal or sticker or who sells a motorcycle with such a sticker or decal attached thereto indicating that its motor

is rated at no more than two brake horsepower producing only ordinary speeds up to a maximum of 35 miles per hour shall be guilty of a Class 1 misdemeanor.

§ 46.2-915.2. Safety equipment for mopeds; effect of violation; penalty.

The governing body of any county, city, or town may, by ordinance, provide that every person operating a moped, as defined in § 46.2-100, on a public street or highway shall wear a face shield, safety glasses, or goggles of a type approved by the Superintendent or have his moped equipped with safety glass or a windshield at all times while operating such vehicle, and operators and passengers thereon, if any, shall wear protective helmets of a type approved by the Superintendent. A violation of any such ordinance this section shall not constitute negligence, be considered in mitigation of damages of whatever nature, be admissible in evidence or be the subject of comment by counsel in any action for the recovery of damages arising out of the operation, ownership, or maintenance of a moped or motor vehicle, nor shall anything in this section change any existing law, rule, or procedure pertaining to any such civil action. Any person who knowingly violates any such ordinance shall be guilty of a traffic infraction and be subject to a fine of not more than fifty dollars.

§ 46.2-1047. Muffler cutout, etc., illegal.

It shall be unlawful to sell or offer for sale any (i) muffler without interior baffle plates or other effective muffling device or (ii) gutted muffler, muffler cutout, or straight exhaust. It shall be unlawful for any person to operate on the highways in the Commonwealth a motor vehicle, moped, or motorized skateboard or scooter foot-scooter equipped with a gutted muffler, muffler cutout, or straight exhaust.

§ 58.1-602. Definitions.

As used in this chapter, unless the context clearly shows otherwise, the term or phrase:

"Advertising" means the planning, creating, or placing of advertising in newspapers, magazines, billboards, broadcasting and other media, including, without limitation, the providing of concept, writing, graphic design, mechanical art, photography and production supervision. Any person providing advertising as defined herein shall be deemed to be the user or consumer of all tangible personal property purchased for use in such advertising.

"Amplification, transmission and distribution equipment" means, but is not limited to, production, distribution, and other equipment used to provide Internet-access services, such as computer and communications equipment and software used for storing, processing and retrieving end-user subscribers' requests.

"Business" includes any activity engaged in by any person, or caused to be engaged in by him, with the object of gain, benefit or advantage, either directly or indirectly.

"Cost price" means the actual cost of an item or article of tangible personal property computed in the same manner as the sales price as defined in this section without any deductions therefrom on account of the cost of materials used, labor, or service costs, transportation charges, or any expenses whatsoever.

"Custom program" means a computer program which is specifically designed and developed only for one customer. The combining of two or more prewritten programs does not constitute a custom computer program. A prewritten program that is modified to any degree remains a prewritten program and does not become custom.

"Distribution" means the transfer or delivery of tangible personal property for use, consumption, or storage by the distributee, and the use, consumption, or storage of tangible personal property by a person who has processed, manufactured, refined, or converted such property, but does not include the transfer or delivery of tangible personal property for resale or any use, consumption, or storage otherwise exempt under this chapter.

"Gross proceeds" means the charges made or voluntary contributions received for the lease or rental of tangible personal property or for furnishing services, computed with the same deductions, where applicable, as for sales price as defined in this section over the term of the lease, rental, service, or use, but not less frequently than monthly.

"Gross sales" means the sum total of all retail sales of tangible personal property or services as defined in this chapter, without any deduction, except as provided in this chapter. "Gross sales" shall not include the federal retailers' excise tax or the federal diesel fuel excise tax imposed in § 4091 of the Internal Revenue Code if the excise tax is billed to the purchaser separately from the selling price of the article, or the Virginia retail sales or use tax, or any sales or use tax imposed by any county or city under § 58.1-605 or 58.1-606.

"Import" and "imported" are words applicable to tangible personal property imported into the Commonwealth from other states as well as from foreign countries, and "export" and "exported" are words applicable to tangible personal property exported from the Commonwealth to other states as well as to foreign countries.

"In this Commonwealth" or "in the Commonwealth" means within the limits of the Commonwealth of Virginia and includes all territory within these limits owned by or ceded to the United States of America.

1033 "Integrated process," when used in relation to semiconductor manufacturing, means a process that
 1034 begins with the research or development of semiconductor products, equipment, or processes, includes
 1035 the handling and storage of raw materials at a plant site, and continues to the point that the product is
 1036 packaged for final sale and either shipped or conveyed to a warehouse. Without limiting the foregoing,
 1037 any semiconductor equipment, fuel, power, energy, supplies, or other tangible personal property shall be
 1038 deemed used as part of the integrated process if its use contributes, before, during, or after production,
 1039 to higher product quality, production yields, or process efficiencies. Except as otherwise provided by
 1040 law, such term shall not mean general maintenance or administration.

1041 "Internet" means collectively, the myriad of computer and telecommunications facilities, which
 1042 comprise the interconnected world-wide network of computer networks.

1043 "Internet service" means a service that enables users to access proprietary and other content,
 1044 information electronic mail, and the Internet as part of a package of services sold to end-user
 1045 subscribers.

1046 "Lease or rental" means the leasing or renting of tangible personal property and the possession or use
 1047 thereof by the lessee or renter for a consideration, without transfer of the title to such property.

1048 "Manufacturing, processing, refining, or conversion" includes the production line of the plant starting
 1049 with the handling and storage of raw materials at the plant site and continuing through the last step of
 1050 production where the product is finished or completed for sale and conveyed to a warehouse at the
 1051 production site, and also includes equipment and supplies used for production line testing and quality
 1052 control. The term "manufacturing" shall also include the necessary ancillary activities of newspaper and
 1053 magazine printing when such activities are performed by the publisher of any newspaper or magazine
 1054 for sale daily or regularly at average intervals not exceeding three months.

1055 The determination whether any manufacturing, mining, processing, refining or conversion activity is
 1056 industrial in nature shall be made without regard to plant size, existence or size of finished product
 1057 inventory, degree of mechanization, amount of capital investment, number of employees or other factors
 1058 relating principally to the size of the business. Further, "industrial in nature" shall include, but not be
 1059 limited to, those businesses classified in codes 10 through 14 and 20 through 39 published in the
 1060 Standard Industrial Classification Manual for 1972 and any supplements issued thereafter.

1061 "Modular building" means, but shall not be limited to, single and multifamily houses, apartment
 1062 units, commercial buildings, and permanent additions thereof, comprised of one or more sections that are
 1063 intended to become real property, primarily constructed at a location other than the permanent site, built
 1064 to comply with the Virginia Industrialized Building Safety Law (§ 36-70 et seq.) as regulated by the
 1065 Virginia Department of Housing and Community Development, and shipped with most permanent
 1066 components in place to the site of final assembly. For purposes of this chapter, a modular building shall
 1067 not include a mobile office as defined in § 58.1-2401 or any manufactured building subject to and
 1068 certified under the provisions of the National Manufactured Housing Construction and Safety Standards
 1069 Act of 1974 (42 U.S.C. § 5401 et seq.).

1070 "Modular building manufacturer" means a person or corporation who owns or operates a
 1071 manufacturing facility and is engaged in the fabrication, construction and assembling of building
 1072 supplies and materials into modular buildings, as defined in this section, at a location other than at the
 1073 site where the modular building will be assembled on the permanent foundation and may or may not be
 1074 engaged in the process of affixing the modules to the foundation at the permanent site.

1075 "Modular building retailer" means any person who purchases or acquires a modular building from a
 1076 modular building manufacturer, or from another person, for subsequent sale to a customer residing
 1077 within or outside of the Commonwealth, with or without installation of the modular building to the
 1078 foundation at the permanent site.

1079 "Motor vehicle" means a "motor vehicle" as defined in § 58.1-2401, taxable under the provisions of
 1080 the Virginia Motor Vehicles Sales and Use Tax Act (§ 58.1-2400 et seq.) and upon the sale of which all
 1081 applicable motor vehicle sales and use taxes have been paid. *"Motor vehicle" does not include any*
 1082 *all-terrain vehicle, moped, or off-road motorcycle all as defined in § 46.2-100. The taxes under this*
 1083 *chapter or pursuant to the authority granted under this chapter shall apply to such all-terrain vehicles,*
 1084 *mopeds, and off-road motorcycles.*

1085 "Occasional sale" means a sale of tangible personal property not held or used by a seller in the
 1086 course of an activity for which he is required to hold a certificate of registration, including the sale or
 1087 exchange of all or substantially all the assets of any business and the reorganization or liquidation of
 1088 any business, provided such sale or exchange is not one of a series of sales and exchanges sufficient in
 1089 number, scope and character to constitute an activity requiring the holding of a certificate of registration.

1090 "Open video system" means an open video system authorized pursuant to 47 U.S.C. § 573 and, for
 1091 purposes of this chapter only, shall also include Internet service regardless of whether the provider of
 1092 such service is also a telephone common carrier.

1093 "Person" includes any individual, firm, copartnership, cooperative, nonprofit membership corporation,

joint venture, association, corporation, estate, trust, business trust, trustee in bankruptcy, receiver, auctioneer, syndicate, assignee, club, society, or other group or combination acting as a unit, body politic or political subdivision, whether public or private, or quasi-public, and the plural of such term shall mean the same as the singular.

"Prewritten program" means a computer program that is prepared, held or existing for general or repeated sale or lease, including a computer program developed for in-house use and subsequently sold or leased to unrelated third parties.

"Railroad rolling stock" means locomotives, of whatever motive power, autocars, railroad cars of every kind and description, and all other equipment determined by the Tax Commissioner to constitute railroad rolling stock.

"Retail sale" or a "sale at retail" means a sale to any person for any purpose other than for resale in the form of tangible personal property or services taxable under this chapter, and shall include any such transaction as the Tax Commissioner upon investigation finds to be in lieu of a sale. All sales for resale must be made in strict compliance with regulations applicable to this chapter. Any dealer making a sale for resale which is not in strict compliance with such regulations shall be personally liable for payment of the tax.

The terms "retail sale" and a "sale at retail" shall specifically include the following: (i) the sale or charges for any room or rooms, lodgings, or accommodations furnished to transients for less than 90 continuous days by any hotel, motel, inn, tourist camp, tourist cabin, camping grounds, club, or any other place in which rooms, lodging, space, or accommodations are regularly furnished to transients for a consideration; (ii) sales of tangible personal property to persons for resale when because of the operation of the business, or its very nature, or the lack of a place of business in which to display a certificate of registration, or the lack of a place of business in which to keep records, or the lack of adequate records, or because such persons are minors or transients, or because such persons are engaged in essentially service businesses, or for any other reason there is likelihood that the Commonwealth will lose tax funds due to the difficulty of policing such business operations; and (iii) the separately stated charge made for automotive refinish repair materials that are permanently applied to or affixed to a motor vehicle during its repair. The Tax Commissioner is authorized to promulgate regulations requiring vendors of or sellers to such persons to collect the tax imposed by this chapter on the cost price of such tangible personal property to such persons and may refuse to issue certificates of registration to such persons.

The term "transient" shall not include a purchaser of camping memberships, time-shares, condominiums, or other similar contracts or interests that permit the use of, or constitute an interest in, real estate, however created or sold and whether registered with the Commonwealth or not. Further, a purchaser of a right or license which entitles the purchaser to use the amenities and facilities of a specific real estate project on an ongoing basis throughout its term shall not be deemed a transient; provided, however, that the term or time period involved is for seven years or more.

The terms "retail sale" and "sale at retail" shall not include a transfer of title to tangible personal property after its use as tools, tooling, machinery or equipment, including dies, molds, and patterns, if (i) at the time of purchase, the purchaser is obligated, under the terms of a written contract, to make the transfer and (ii) the transfer is made for the same or a greater consideration to the person for whom the purchaser manufactures goods.

"Retailer" means every person engaged in the business of making sales at retail, or for distribution, use, consumption, or storage to be used or consumed in the Commonwealth.

"Sale" means any transfer of title or possession, or both, exchange, barter, lease or rental, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property and any rendition of a taxable service for a consideration, and includes the fabrication of tangible personal property for consumers who furnish, either directly or indirectly, the materials used in fabrication, and the furnishing, preparing, or serving for a consideration of any tangible personal property consumed on the premises of the person furnishing, preparing, or serving such tangible personal property. A transaction whereby the possession of property is transferred but the seller retains title as security for the payment of the price shall be deemed a sale.

"Sales price" means the total amount for which tangible personal property or services are sold, including any services that are a part of the sale, valued in money, whether paid in money or otherwise, and includes any amount for which credit is given to the purchaser, consumer, or lessee by the dealer, without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service costs, losses or any other expenses whatsoever. "Sales price" shall not include (i) any cash discount allowed and taken; (ii) finance charges, carrying charges, service charges or interest from credit extended on sales of tangible personal property under conditional sale contracts or other conditional contracts providing for deferred payments of the purchase price; (iii) separately stated local property taxes collected; (iv) that portion of the amount paid by the purchaser as a discretionary gratuity

added to the price of a meal; or (v) that portion of the amount paid by the purchaser as a mandatory gratuity or service charge added by a restaurant to the price of a meal, but only to the extent that such mandatory gratuity or service charge does not exceed 20% of the price of the meal. Where used articles are taken in trade, or in a series of trades as a credit or part payment on the sale of new or used articles, the tax levied by this chapter shall be paid on the net difference between the sales price of the new or used articles and the credit for the used articles.

"Semiconductor cleanrooms" means the integrated systems, fixtures, piping, partitions, flooring, lighting, equipment, and all other property used to reduce contamination or to control airflow, temperature, humidity, vibration, or other environmental conditions required for the integrated process of semiconductor manufacturing.

"Semiconductor equipment" means (i) machinery or tools or repair parts or replacements thereof; (ii) the related accessories, components, pedestals, bases, or foundations used in connection with the operation of the equipment, without regard to the proximity to the equipment, the method of attachment, or whether the equipment or accessories are affixed to the realty; (iii) semiconductor wafers and other property or supplies used to install, test, calibrate or recalibrate, characterize, condition, measure, or maintain the equipment and settings thereof; and (iv) equipment and supplies used for quality control testing of product, materials, equipment, or processes; or the measurement of equipment performance or production parameters regardless of where or when the quality control, testing, or measuring activity takes place, how the activity affects the operation of equipment, or whether the equipment and supplies come into contact with the product.

"Storage" means any keeping or retention of tangible personal property for use, consumption or distribution in the Commonwealth, or for any purpose other than sale at retail in the regular course of business.

"Tangible personal property" means personal property which may be seen, weighed, measured, felt, or touched, or is in any other manner perceptible to the senses. The term "tangible personal property" shall not include stocks, bonds, notes, insurance or other obligations or securities. The term "tangible personal property" shall include (i) telephone calling cards upon their initial sale, which shall be exempt from all other state and local utility taxes, and (ii) manufactured signs.

"Use" means the exercise of any right or power over tangible personal property incident to the ownership thereof, except that it does not include the sale at retail of that property in the regular course of business. The term does not include the exercise of any right or power, including use, distribution, or storage, over any tangible personal property sold to a nonresident donor for delivery outside of the Commonwealth to a nonresident recipient pursuant to an order placed by the donor from outside the Commonwealth via mail or telephone. The term does not include any sale determined to be a gift transaction, subject to tax under § 58.1-604.6.

"Use tax" refers to the tax imposed upon the use, consumption, distribution, and storage as herein defined.

"Used directly," when used in relation to manufacturing, processing, refining, or conversion, refers to those activities which are an integral part of the production of a product, including all steps of an integrated manufacturing or mining process, but not including ancillary activities such as general maintenance or administration. When used in relation to mining, it shall refer to the activities specified above, and in addition, any reclamation activity of the land previously mined by the mining company required by state or federal law.

"Video programmer" means a person or entity that provides video programming to end-user subscribers.

"Video programming" means video and/or information programming provided by or generally considered comparable to programming provided by a cable operator including, but not limited to, Internet service.

§ 58.1-2403. Exemptions.

No tax shall be imposed as provided in § 58.1-2402 if the vehicle is:

1. Sold to or used by the United States government or any governmental agency thereof;
2. Sold to or used by the Commonwealth of Virginia or any political subdivision thereof;
3. Registered in the name of a volunteer fire department or rescue squad not operated for profit;
4. Registered to any member of the Mattaponi, Pamunkey, or Chickahominy Indian tribes or any other recognized Indian tribe of the Commonwealth living on the tribal reservation;
5. Transferred incidental to repossession under a recorded lien and ownership is transferred to the lienholder;
6. A manufactured home permanently attached to real estate and included in the sale of real estate;
7. A gift to the spouse, son, or daughter of the transferor. With the exception of a gift to a spouse, this exemption shall not apply to any unpaid obligation assumed by the transferee incidental to the transfer;

8. Transferred from an individual or partnership to a corporation or limited liability company or from a corporation or limited liability company to an individual or partnership if the transfer is incidental to the formation, organization or dissolution of a corporation or limited liability company in which the individual or partnership holds the majority interest;

9. Transferred from a wholly owned subsidiary to the parent corporation or from the parent corporation to a wholly owned subsidiary;

10. Being registered for the first time in the Commonwealth and the applicant holds a valid, assignable title or registration issued to him by another state or a branch of the United States Armed Forces and (i) has owned the vehicle for longer than 12 months or (ii) has owned the vehicle for less than 12 months and provides evidence of a sales tax paid to another state. However, when a vehicle has been purchased by the applicant within the last 12 months and the applicant is unable to provide evidence of a sales tax paid to another state, the applicant shall pay the Virginia sales tax based on the fair market value of the vehicle at the time of registration in Virginia;

11. a. Titled in a Virginia or non-Virginia motor vehicle dealer's name for resale; or

b. Titled in the name of an automotive manufacturer having its headquarters in Virginia, except for any commercially leased vehicle that is not described under subdivision 3 of § 46.2-602.2. For purposes of this subdivision, "automotive manufacturer" and "headquarters" means the same as such terms are defined in § 46.2-602.2;

12. A motor vehicle having seats for more than seven passengers and sold to an urban or suburban bus line the majority of whose passengers use the buses for traveling a distance of less than 40 miles, one way, on the same day;

13. Purchased in the Commonwealth by a nonresident and a Virginia title is issued for the sole purpose of recording a lien against the vehicle if the vehicle will be registered in a state other than Virginia;

14. A motor vehicle designed for the transportation of 10 or more passengers, purchased by and for the use of a church conducted not for profit;

15. Loaned or leased to a private nonprofit institution of learning, for the sole purpose of use in the instruction of driver's education when such education is a part of such school's curriculum for full-time students;

16. Sold to an insurance company or local government group self-insurance pool, created pursuant to § 15.2-2703, for the sole purpose of disposition when such company or pool has paid the registered owner of such vehicle a total loss claim;

17. Owned and used for personal or official purposes by accredited consular or diplomatic officers of foreign governments, their employees or agents, and members of their families, if such persons are nationals of the state by which they are appointed and are not citizens of the United States;

18. A self-contained mobile computerized axial tomography scanner sold to, rented or used by a nonprofit hospital or a cooperative hospital service organization as described in § 501(e) of the United States Internal Revenue Code;

19. A motor vehicle having seats for more than seven passengers and sold to a restricted common carrier or common carrier of passengers;

20. Beginning July 1, 1989, a self-contained mobile unit designed exclusively for human diagnostic or therapeutic service, sold to, rented to, or used by a nonprofit hospital, or a cooperative hospital service organization as described in § 501(e) of the United States Internal Revenue Code, or a nonprofit corporation as defined in § 501(c)(3) of the Internal Revenue Code, established for research in, diagnosis of, or therapy for human ailments;

21. Transferred, as a gift or through a sale to an organization exempt from taxation under § 501(c)(3) of the Internal Revenue Code, provided the motor vehicle is not titled and tagged for use by such organization;

22. A motor vehicle sold to an organization which is exempt from taxation under § 501(c)(3) of the Internal Revenue Code and which is organized for the primary purpose of distributing food, clothing, medicines and other necessities of life to, and providing shelter for, needy persons in the United States and throughout the world;

23. Transferred to the trustees of a revocable inter vivos trust, when the individual titleholder of a Virginia titled motor vehicle and the beneficiaries of the trust are the same persons, regardless of whether other beneficiaries of the trust may also be named in the trust instrument, when no consideration has passed between the titleholder and the beneficiaries; and transferred to the original titleholder from the trustees holding title to the motor vehicle;

24. Transferred to trustees of a revocable inter vivos trust, when the owners of the vehicle and the beneficiaries of the trust are the same persons, regardless of whether other beneficiaries may also be named in the trust instrument, or transferred by trustees of such a trust to beneficiaries of the trust following the death of the grantor, when no consideration has passed between the grantor and the

beneficiaries in either case;

25. Sold by a vehicle's lessor to its lessee upon the expiration of the term of the vehicle's lease, if the lessee is a natural person and this natural person has paid the tax levied pursuant to this chapter with respect to the vehicle when he leased it from the lessor, and if the lessee presents an original copy of the lease upon request of the Department of Motor Vehicles or other evidence that the sales tax has been paid to the Commonwealth by the lessee purchasing the vehicle; or

26. Titled in the name of a deceased person and transferred to the spouse or heir, or under the will, of such deceased person; or

27. *An all-terrain vehicle, moped, or off-road motorcycle all as defined in § 46.2-100. Such all-terrain vehicles, mopeds, or off-road motorcycles shall not be deemed a motor vehicle or other vehicle subject to the tax imposed under this chapter.*

§ 58.1-3503. General classification of tangible personal property.

A. Tangible personal property is classified for valuation purposes according to the following separate categories which are not to be considered separate classes for rate purposes:

1. Farm animals, except as exempted under § 58.1-3505.

2. Farm machinery, except as exempted under § 58.1-3505.

3. Automobiles, except those described in subdivisions 7, 8 and 9 of this subsection and in subdivision A 8 of § 58.1-3504, which shall be valued by means of a recognized pricing guide or if the model and year of the individual automobile are not listed in the recognized pricing guide, the individual vehicle may be valued on the basis of percentage or percentages of original cost. In using a recognized pricing guide, the commissioner shall use either of the following two methods. The commissioner may use all applicable adjustments in such guide to determine the value of each individual automobile, or alternatively, if the commissioner does not utilize all applicable adjustments in valuing each automobile, he shall use the base value specified in such guide which may be either average retail, wholesale, or loan value, so long as uniformly applied within classifications of property. If the model and year of the individual automobile are not listed in the recognized pricing guide, the taxpayer may present to the commissioner proof of the original cost, and the basis of the tax for purposes of the motor vehicle sales and use tax as described in § 58.1-2405 shall constitute proof of original cost. If such percentage or percentages of original cost do not accurately reflect fair market value, or if the taxpayer does not supply proof of original cost, then the commissioner may select another method which establishes fair market value.

4. Trucks of less than two tons, which may be valued by means of a recognized pricing guide or, if the model and year of the individual truck are not listed in the recognized pricing guide, on the basis of a percentage or percentages of original cost.

5. Trucks and other vehicles, as defined in § 46.2-100, except those described in subdivisions 4, and 6 through 10 of this subsection, which shall be valued by means of either a recognized pricing guide using the lowest value specified in such guide or a percentage or percentages of original cost.

6. Manufactured homes, as defined in § 36-85.3, which may be valued on the basis of square footage of living space.

7. Antique motor vehicles, as defined in § 46.2-100, which may be used for general transportation purposes as provided in subsection C of § 46.2-730.

8. Taxicabs.

9. Motor vehicles with specially designed equipment for use by the handicapped, which shall not be valued in relation to their initial cost, but by determining their actual market value if offered for sale on the open market.

10. Motorcycles, *mopeds*, all-terrain vehicles, and off-road motorcycles as defined in § 46.2-100, campers and other recreational vehicles, which shall be valued by means of a recognized pricing guide or a percentage or percentages of original cost.

11. Boats weighing under five tons and boat trailers, which shall be valued by means of a recognized pricing guide or a percentage or percentages of original cost.

12. Boats or watercraft weighing five tons or more, which shall be valued by means of a percentage or percentages of original cost.

13. Aircraft, which shall be valued by means of a recognized pricing guide or a percentage or percentages of original cost.

14. Household goods and personal effects, except as exempted under § 58.1-3504.

15. Tangible personal property used in a research and development business, which shall be valued by means of a percentage or percentages of original cost.

16. Programmable computer equipment and peripherals used in business which shall be valued by means of a percentage or percentages of original cost to the taxpayer, or by such other method as may reasonably be expected to determine the actual fair market value.

17. All tangible personal property employed in a trade or business other than that described in

subdivisions 1 through 16 of this subsection, which shall be valued by means of a percentage or percentages of original cost.

18. All other tangible personal property.

B. Methods of valuing property may differ among the separate categories, so long as each method used is uniform within each category, is consistent with requirements of this section and may reasonably be expected to determine actual fair market value as determined by the commissioner of revenue or other assessing official; however, assessment ratios shall only be used with the concurrence of the local governing body. A commissioner of revenue shall upon request take into account the condition of the property. The term "condition of the property" includes, but is not limited to, technological obsolescence of property where technological obsolescence is an appropriate factor for valuing such property. The commissioner of revenue shall make available to taxpayers on request a reasonable description of his valuation methods. Such commissioner, or other assessing officer, or his authorized agent, when using a recognized pricing guide as provided for in this section, may automatically extend the assessment if the pricing information is stored in a computer.

§ 58.1-3504. Classification of certain household goods and personal effects for taxation; governing body may exempt.

A. Notwithstanding any provision of § 58.1-3503, household goods and personal effects are hereby defined as separate items of taxation and classified as follows:

1. Bicycles.
2. Household and kitchen furniture, including gold and silver plates, plated ware, watches and clocks, sewing machines, refrigerators, automatic refrigerating machinery of any type, vacuum cleaners and all other household machinery, books, firearms and weapons of all kinds.
3. Pianos, organs, and all other musical instruments; phonographs, record players, and records to be used therewith; and radio and television instruments and equipment.
4. Oil paintings, pictures, statuary, curios, articles of virtu and works of art.
5. Diamonds, cameos or other precious stones and all precious metals used as ornaments or jewelry.
6. Sporting and photographic equipment.
7. Clothing and objects of apparel.
8. Antique motor vehicles as defined in § 46.2-100 which may not be used for general transportation purposes.
9. All-terrain vehicles, *mopeds*, and off-road motorcycles as defined in § 46.2-100.
10. All other tangible personal property used by an individual or a family or household incident to maintaining an abode.

The classification above set forth shall apply only to such property owned and used by an individual or by a family or household incident to maintaining an abode.

The governing body of any county, city or town may, by ordinance duly adopted, exempt from taxation all of the above classes of household goods and personal effects.

B. Notwithstanding any provision set forth above, household appliances in residential rental property used by an individual or by a family or household incident to maintaining an abode shall be deemed to be fixtures and shall be assessed as part of the real property in which they are located.

For purposes of this subsection, "household appliances" shall mean all major appliances customarily used in a residential home and which are the property of the owner of the real estate, including, without limitation, refrigerators, stoves, ranges, microwave ovens, dishwashers, trash compactors, clothes dryers, garbage disposals and air conditioning units.

§ 58.1-3523. Definitions.

As used in this chapter:

"Commissioner of the revenue" means the same as that set forth in § 58.1-3100. For purposes of this chapter, in a county or city which does not have an elected commissioner of the revenue, "commissioner of the revenue" means the officer who is primarily responsible for assessing motor vehicles for the purposes of tangible personal property taxation.

"Department" means the Department of Motor Vehicles.

"Effective tax rate" means the tax rate imposed by a locality on tangible personal property multiplied by any assessment ratio in effect.

"Leased" means leased by a natural person as lessee and used for nonbusiness purposes.

"Privately owned" means owned by a natural person and used for nonbusiness purposes.

"Qualifying vehicle" means any passenger car, motorcycle, and pickup or panel truck, as those terms are defined in § 46.2-100, that is determined by the commissioner of the revenue of the county or city in which the vehicle has situs as provided by § 58.1-3511 to be (i) privately owned; (ii) leased pursuant to a contract requiring the lessee to pay the tangible personal property tax on such vehicle; or (iii) held in a private trust for nonbusiness purposes. In determining whether a vehicle is a qualifying vehicle, the commissioner of revenue must rely on the registration of such vehicle with the Department pursuant to

Chapter 6 (§ 46.2-600 et seq.) of Title 46.2 or, for leased vehicles, the information of the Department pursuant to subsections B and C of § 46.2-623, unless the commissioner of the revenue has information that the Department's information is incorrect, or to the extent that the Department's information is incomplete. For purposes of this chapter, all-terrain vehicles and off-road motorcycles titled with the Department of Motor Vehicles *and mopeds* shall not be deemed qualifying vehicles.

"Tangible personal property tax" means the tax levied pursuant to Article 1 (§ 58.1-3500 et seq.) of Chapter 35 of Title 58.1.

"Tax year" means the 12-month period beginning in the calendar year for which tangible personal property taxes are imposed.

"Treasurer" means the same as that set forth in § 58.1-3123, when used herein with respect to a county or city. When used herein with respect to a town, "treasurer" means the officer who is primarily responsible for the billing and collection of tangible personal property taxes levied upon motor vehicles by such town, and means the treasurer of the county or counties in which such town is located if such functions are performed for the town by the county treasurer or treasurers.

"Used for nonbusiness purposes" means the preponderance of use is for other than business purposes. The preponderance of use for other than business purposes shall be deemed not to be satisfied if: (i) the motor vehicle is expensed on the taxpayer's federal income tax return pursuant to Internal Revenue Code § 179; (ii) more than 50 percent of the basis for depreciation of the motor vehicle is depreciated for federal income tax purposes; or (iii) the allowable expense of total annual mileage in excess of 50 percent is deductible for federal income tax purposes or reimbursed pursuant to an arrangement between an employer and employee.

"Value" means the fair market value determined by the method prescribed in § 58.1-3503 and used by the locality in valuing the qualifying vehicle.