

13103385D

SENATE BILL NO. 1308

Offered January 17, 2013

A *BILL to amend and reenact § 58.1-3506, as it is effective for tax years beginning before January 1, 2013, and as it is effective for tax years beginning January 1, 2013, of the Code of Virginia, relating to taxation of campers and other recreational vehicles.*

Patron—Edwards

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3506, as it is effective for tax years beginning before January 1, 2013, and as it is effective for tax years beginning January 1, 2013, of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3506. (Effective for tax years beginning before January 1, 2013) Other classifications of tangible personal property for taxation.

A. The items of property set forth below are each declared to be a separate class of property and shall constitute a classification for local taxation separate from other classifications of tangible personal property provided in this chapter:

1. a. Boats or watercraft weighing five tons or more, not used solely for business purposes;
b. Boats or watercraft weighing less than five tons, not used solely for business purposes;
2. Aircraft having a maximum passenger seating capacity of no more than 50 that are owned and operated by scheduled air carriers operating under certificates of public convenience and necessity issued by the State Corporation Commission or the Civil Aeronautics Board;

3. Aircraft having a registered empty gross weight equal to or greater than 20,000 pounds that are not owned or operated by scheduled air carriers recognized under federal law, but not including any aircraft described in subdivision 4;

4. Aircraft that are (i) considered Warbirds, manufactured and intended for military use, excluding those manufactured after 1954, and (ii) used only for (a) exhibit or display to the general public and otherwise used for educational purposes (including such flights as are necessary for testing, maintaining, or preparing such aircraft for safe operation), or (b) airshow and flight demonstrations (including such flights necessary for testing, maintaining, or preparing such aircraft for safe operation), shall constitute a new class of property. Such class of property shall not include any aircraft used for commercial purposes, including transportation and other services for a fee;

5. All other aircraft not included in subdivisions A 2, A 3, or A 4 and flight simulators;

6. 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;

7. Tangible personal property used in a research and development business;

8. Heavy construction machinery not used for business purposes, including but not limited to land movers, bulldozers, front-end loaders, graders, packers, power shovels, cranes, pile drivers, forest harvesting and silvicultural activity equipment and ditch and other types of diggers;

9. Generating equipment purchased after December 31, 1974, for the purpose of changing the energy source of a manufacturing plant from oil or natural gas to coal, wood, wood bark, wood residue, or any other alternative energy source for use in manufacturing and any cogeneration equipment purchased to achieve more efficient use of any energy source. Such generating equipment and cogeneration equipment shall include, without limitation, such equipment purchased by firms engaged in the business of generating electricity or steam, or both;

10. Vehicles without motive power, used or designed to be used as manufactured homes as defined in § 36-85.3;

11. Computer hardware used by businesses primarily engaged in providing data processing services to other nonrelated or nonaffiliated businesses;

12. Privately owned pleasure boats and watercraft, 18 feet and over, used for recreational purposes only;

13. Privately owned vans with a seating capacity of not less than seven nor more than 15 persons, including the driver, used exclusively pursuant to a ridesharing arrangement as defined in § 46.2-1400;

14. Motor vehicles specially equipped to provide transportation for physically handicapped individuals;

15. Motor vehicles (i) owned by members of a volunteer rescue squad or volunteer fire department or (ii) leased by members of a volunteer rescue squad or volunteer fire department if the member is

INTRODUCED

SB1308

59 obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle. One
60 motor vehicle that is owned by each volunteer rescue squad member or volunteer fire department
61 member, or leased by each volunteer rescue squad member or volunteer fire department member if the
62 member is obligated by the terms of the lease to pay tangible personal property tax on the motor
63 vehicle, may be specially classified under this section, provided the volunteer rescue squad member or
64 volunteer fire department member regularly responds to emergency calls. The volunteer shall furnish the
65 commissioner of revenue, or other assessing officer, with a certification by the chief or head of the
66 volunteer organization, that the volunteer is a member of the volunteer rescue squad or fire department
67 who regularly responds to calls or regularly performs other duties for the rescue squad or fire
68 department, and the motor vehicle owned or leased by the volunteer rescue squad member or volunteer
69 fire department member is identified. The certification shall be submitted by January 31 of each year to
70 the commissioner of revenue or other assessing officer; however, the commissioner of revenue or other
71 assessing officer shall be authorized, in his discretion, and for good cause shown and without fault on
72 the part of the member, to accept a certification after the January 31 deadline. In any county that
73 prorates the assessment of tangible personal property pursuant to § 58.1-3516, a replacement vehicle may
74 be certified and classified pursuant to this subsection when the vehicle certified as of the immediately
75 prior January date is transferred during the tax year;

76 16. Motor vehicles (i) owned by auxiliary members of a volunteer rescue squad or volunteer fire
77 department or (ii) leased by auxiliary members of a volunteer rescue squad or volunteer fire department
78 if the member is obligated by the terms of the lease to pay tangible personal property tax on the motor
79 vehicle. One motor vehicle that is regularly used by each auxiliary volunteer fire department or rescue
80 squad member may be specially classified under this section. The auxiliary member shall furnish the
81 commissioner of revenue, or other assessing officer, with a certification by the chief or head of the
82 volunteer organization, that the volunteer is an auxiliary member of the volunteer rescue squad or fire
83 department who regularly performs duties for the rescue squad or fire department, and the motor vehicle
84 is identified as regularly used for such purpose; however, if a volunteer rescue squad or fire department
85 member and an auxiliary member are members of the same household, that household shall be allowed
86 no more than two special classifications under this subdivision or subdivision 15 of this section. The
87 certification shall be submitted by January 31 of each year to the commissioner of revenue or other
88 assessing officer; however, the commissioner of revenue or other assessing officer shall be authorized, in
89 his discretion, and for good cause shown and without fault on the part of the member, to accept a
90 certification after the January 31 deadline;

91 17. Motor vehicles owned by a nonprofit organization and used to deliver meals to homebound
92 persons or provide transportation to senior or handicapped citizens in the community to carry out the
93 purposes of the nonprofit organization;

94 18. Privately owned camping trailers as defined in § 46.2-100, and privately owned travel trailers as
95 defined in § 46.2-1900, which are used for recreational purposes only, and privately owned trailers as
96 defined in § 46.2-100 which are designed and used for the transportation of horses except those trailers
97 described in subdivision A 11 of § 58.1-3505;

98 19. One motor vehicle owned and regularly used by a veteran who has either lost, or lost the use of,
99 one or both legs, or an arm or a hand, or who is blind or who is permanently and totally disabled as
100 certified by the Department of Veterans Services. In order to qualify, the veteran shall provide a written
101 statement to the commissioner of revenue or other assessing officer from the Department of Veterans
102 Services that the veteran has been so designated or classified by the Department of Veterans Services as
103 to meet the requirements of this section, and that his disability is service-connected. For purposes of this
104 section, a person is blind if he meets the provisions of § 46.2-100;

105 20. Motor vehicles (i) owned by persons who have been appointed to serve as auxiliary police
106 officers pursuant to Article 3 (§ 15.2-1731 et seq.) of Chapter 17 of Title 15.2 or (ii) leased by persons
107 who have been so appointed to serve as auxiliary police officers if the person is obligated by the terms
108 of the lease to pay tangible personal property tax on the motor vehicle. One motor vehicle that is
109 regularly used by each auxiliary police officer to respond to auxiliary police duties may be specially
110 classified under this section. In order to qualify for such classification, any auxiliary police officer who
111 applies for such classification shall identify the vehicle for which this classification is sought, and shall
112 furnish the commissioner of revenue or other assessing officer with a certification from the governing
113 body that has appointed such auxiliary police officer or from the official who has appointed such
114 auxiliary officers. That certification shall state that the applicant is an auxiliary police officer who
115 regularly uses a motor vehicle to respond to auxiliary police duties, and it shall state that the vehicle for
116 which the classification is sought is the vehicle that is regularly used for that purpose. The certification
117 shall be submitted by January 31 of each year to the commissioner of revenue or other assessing officer;
118 however, the commissioner of revenue or other assessing officer shall be authorized, in his discretion,
119 and for good cause shown and without fault on the part of the member, to accept a certification after the
120 January 31 deadline;

21. Until the first to occur of June 30, 2019, or the date that a special improvements tax is no longer levied under § 15.2-4607 on property within a Multicounty Transportation Improvement District created pursuant to Chapter 46 (§ 15.2-4600 et seq.) of Title 15.2, tangible personal property that is used in manufacturing, testing, or operating satellites within a Multicounty Transportation Improvement District, provided that such business personal property is put into service within the District on or after July 1, 1999;

22. Motor vehicles which use clean special fuels as defined in § 46.2-749.3, which shall not include any vehicle described in subdivision 38 or 40;

23. Wild or exotic animals kept for public exhibition in an indoor or outdoor facility that is properly licensed by the federal government, the Commonwealth, or both, and that is properly zoned for such use. "Wild animals" means any animals that are found in the wild, or in a wild state, within the boundaries of the United States, its territories or possessions. "Exotic animals" means any animals that are found in the wild, or in a wild state, and are native to a foreign country;

24. Furniture, office, and maintenance equipment, exclusive of motor vehicles, that are owned and used by an organization whose real property is assessed in accordance with § 58.1-3284.1 and that is used by that organization for the purpose of maintaining or using the open or common space within a residential development;

25. Motor vehicles, trailers, and semitrailers with a gross vehicle weight of 10,000 pounds or more used to transport property for hire by a motor carrier engaged in interstate commerce;

26. All tangible personal property employed in a trade or business other than that described in subdivisions A 1 through A 18, except for subdivision A 17, of § 58.1-3503;

27. Programmable computer equipment and peripherals employed in a trade or business;

28. Privately owned pleasure boats and watercraft, motorized and under 18 feet, used for recreational purposes only;

29. Privately owned pleasure boats and watercraft, nonmotorized and under 18 feet, used for recreational purposes only;

30. Privately owned motor homes as defined in § 46.2-100 that are used for recreational purposes only;

31. Tangible personal property used in the provision of Internet services. For purposes of this subdivision, "Internet service" means a service, including an Internet Web-hosting service, that enables users to access content, information, electronic mail, and the Internet as part of a package of services sold to customers;

32. Motor vehicles (i) owned by persons who serve as auxiliary, reserve, or special deputy sheriffs or (ii) leased by persons who serve as auxiliary, reserve, or special deputy sheriffs if the person is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle. For purposes of this subdivision, the term "auxiliary deputy sheriff" means auxiliary, reserve, or special deputy sheriff. One motor vehicle that is regularly used by each auxiliary deputy sheriff to respond to auxiliary deputy sheriff duties may be specially classified under this section. In order to qualify for such classification, any auxiliary deputy sheriff who applies for such classification shall identify the vehicle for which this classification is sought, and shall furnish the commissioner of revenue or other assessing officer with a certification from the governing body that has appointed such auxiliary deputy sheriff or from the official who has appointed such auxiliary deputy sheriff. That certification shall state that the applicant is an auxiliary deputy sheriff who regularly uses a motor vehicle to respond to such auxiliary duties, and it shall state that the vehicle for which the classification is sought is the vehicle that is regularly used for that purpose. The certification shall be submitted by January 31 of each year to the commissioner of revenue or other assessing officer; however, the commissioner of revenue or other assessing officer shall be authorized, in his discretion, and for good cause shown and without fault on the part of the member, to accept a certification after the January 31 deadline;

33. Forest harvesting and silvicultural activity equipment;

34. Equipment used primarily for research, development, production, or provision of biotechnology for the purpose of developing or providing products or processes for specific commercial or public purposes, including, but not limited to, medical, pharmaceutical, nutritional, and other health-related purposes; agricultural purposes; or environmental purposes but not for human cloning purposes as defined in § 32.1-162.21 or for products or purposes related to human embryo stem cells. For purposes of this section, biotechnology equipment means equipment directly used in activities associated with the science of living things;

35. Boats or watercraft weighing less than five tons, used for business purposes only;

36. Boats or watercraft weighing five tons or more, used for business purposes only;

37. Tangible personal property which is owned and operated by a service provider who is not a CMRS provider and is not licensed by the FCC used to provide, for a fee, wireless broadband Internet service. For purposes of this subdivision, "wireless broadband Internet service" means a service that

enables customers to access, through a wireless connection at an upload or download bit rate of more than one megabyte per second, Internet service, as defined in § 58.1-602, as part of a package of services sold to customers;

38. Low-speed vehicles as defined in § 46.2-100;

39. Motor vehicles with a seating capacity of not less than 30 persons, including the driver;

40. Motor vehicles powered solely by electricity; and

41. Tangible personal property designed and used primarily for the purpose of manufacturing a product from renewable energy as defined in § 56-576.; and

42. *For tax years beginning on or after January 1, 2012, campers and other recreational vehicles that are used as a primary residence and do not travel more than 250 miles per year.*

B. The governing body of any county, city or town may levy a tax on the property enumerated in subsection A at different rates from the tax levied on other tangible personal property. The rates of tax and the rates of assessment shall (i) for purposes of subdivisions 1, 2, 3, 4, 5, 6, 8, 11 through 20, 22 through 24, and 26 through 41 of subsection A, not exceed that applicable to the general class of tangible personal property, (ii) for purposes of subdivisions A 7, A 9, A 21, and A 25, not exceed that applicable to machinery and tools, and (iii) for purposes of subdivision A 10 and A 42, equal that applicable to real property.

C. Notwithstanding any other provision of this section, for any qualifying vehicle, as such term is defined in § 58.1-3523, (i) included in any separate class of property in subsection A and (ii) assessed for tangible personal property taxes by a county, city, or town receiving a payment from the Commonwealth under Chapter 35.1 of this title for providing tangible personal property tax relief, the county, city, or town may levy the tangible personal property tax on such qualifying vehicle at a rate not to exceed the rates of tax and rates of assessment required under such chapter.

§ 58.1-3506. (Effective for tax years beginning on or after January 1, 2013) Other classifications of tangible personal property for taxation.

A. The items of property set forth below are each declared to be a separate class of property and shall constitute a classification for local taxation separate from other classifications of tangible personal property provided in this chapter:

1. a. Boats or watercraft weighing five tons or more, not used solely for business purposes;

b. Boats or watercraft weighing less than five tons, not used solely for business purposes;

2. Aircraft having a maximum passenger seating capacity of no more than 50 that are owned and operated by scheduled air carriers operating under certificates of public convenience and necessity issued by the State Corporation Commission or the Civil Aeronautics Board;

3. Aircraft having a registered empty gross weight equal to or greater than 20,000 pounds that are not owned or operated by scheduled air carriers recognized under federal law, but not including any aircraft described in subdivision 4;

4. Aircraft that are (i) considered Warbirds, manufactured and intended for military use, excluding those manufactured after 1954, and (ii) used only for (a) exhibit or display to the general public and otherwise used for educational purposes (including such flights as are necessary for testing, maintaining, or preparing such aircraft for safe operation), or (b) airshow and flight demonstrations (including such flights necessary for testing, maintaining, or preparing such aircraft for safe operation), shall constitute a new class of property. Such class of property shall not include any aircraft used for commercial purposes, including transportation and other services for a fee;

5. All other aircraft not included in subdivisions A 2, A 3, or A 4 and flight simulators;

6. 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;

7. Tangible personal property used in a research and development business;

8. Heavy construction machinery not used for business purposes, including but not limited to land movers, bulldozers, front-end loaders, graders, packers, power shovels, cranes, pile drivers, forest harvesting and silvicultural activity equipment and ditch and other types of diggers;

9. Generating equipment purchased after December 31, 1974, for the purpose of changing the energy source of a manufacturing plant from oil or natural gas to coal, wood, wood bark, wood residue, or any other alternative energy source for use in manufacturing and any cogeneration equipment purchased to achieve more efficient use of any energy source. Such generating equipment and cogeneration equipment shall include, without limitation, such equipment purchased by firms engaged in the business of generating electricity or steam, or both;

10. Vehicles without motive power, used or designed to be used as manufactured homes as defined in § 36-85.3;

11. Computer hardware used by businesses primarily engaged in providing data processing services to other nonrelated or nonaffiliated businesses;

12. Privately owned pleasure boats and watercraft, 18 feet and over, used for recreational purposes only;

244 13. Privately owned vans with a seating capacity of not less than seven nor more than 15 persons,
 245 including the driver, used exclusively pursuant to a ridesharing arrangement as defined in § 46.2-1400;

246 14. Motor vehicles specially equipped to provide transportation for physically handicapped
 247 individuals;

248 15. Motor vehicles (i) owned by members of a volunteer rescue squad or volunteer fire department
 249 or (ii) leased by members of a volunteer rescue squad or volunteer fire department if the member is
 250 obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle. One
 251 motor vehicle that is owned by each volunteer rescue squad member or volunteer fire department
 252 member, or leased by each volunteer rescue squad member or volunteer fire department member if the
 253 member is obligated by the terms of the lease to pay tangible personal property tax on the motor
 254 vehicle, may be specially classified under this section, provided the volunteer rescue squad member or
 255 volunteer fire department member regularly responds to emergency calls. The volunteer shall furnish the
 256 commissioner of revenue, or other assessing officer, with a certification by the chief or head of the
 257 volunteer organization, that the volunteer is a member of the volunteer rescue squad or fire department
 258 who regularly responds to calls or regularly performs other duties for the rescue squad or fire
 259 department, and the motor vehicle owned or leased by the volunteer rescue squad member or volunteer
 260 fire department member is identified. The certification shall be submitted by January 31 of each year to
 261 the commissioner of revenue or other assessing officer; however, the commissioner of revenue or other
 262 assessing officer shall be authorized, in his discretion, and for good cause shown and without fault on
 263 the part of the member, to accept a certification after the January 31 deadline. In any county that
 264 prorates the assessment of tangible personal property pursuant to § 58.1-3516, a replacement vehicle may
 265 be certified and classified pursuant to this subsection when the vehicle certified as of the immediately
 266 prior January date is transferred during the tax year;

267 16. Motor vehicles (i) owned by auxiliary members of a volunteer rescue squad or volunteer fire
 268 department or (ii) leased by auxiliary members of a volunteer rescue squad or volunteer fire department
 269 if the member is obligated by the terms of the lease to pay tangible personal property tax on the motor
 270 vehicle. One motor vehicle that is regularly used by each auxiliary volunteer fire department or rescue
 271 squad member may be specially classified under this section. The auxiliary member shall furnish the
 272 commissioner of revenue, or other assessing officer, with a certification by the chief or head of the
 273 volunteer organization, that the volunteer is an auxiliary member of the volunteer rescue squad or fire
 274 department who regularly performs duties for the rescue squad or fire department, and the motor vehicle
 275 is identified as regularly used for such purpose; however, if a volunteer rescue squad or fire department
 276 member and an auxiliary member are members of the same household, that household shall be allowed
 277 no more than two special classifications under this subdivision or subdivision 15. The certification shall
 278 be submitted by January 31 of each year to the commissioner of revenue or other assessing officer;
 279 however, the commissioner of revenue or other assessing officer shall be authorized, in his discretion,
 280 and for good cause shown and without fault on the part of the member, to accept a certification after the
 281 January 31 deadline;

282 17. Motor vehicles owned by a nonprofit organization and used to deliver meals to homebound
 283 persons or provide transportation to senior or handicapped citizens in the community to carry out the
 284 purposes of the nonprofit organization;

285 18. Privately owned camping trailers as defined in § 46.2-100, and privately owned travel trailers as
 286 defined in § 46.2-1900, which are used for recreational purposes only, and privately owned trailers as
 287 defined in § 46.2-100 which are designed and used for the transportation of horses except those trailers
 288 described in subdivision A 11 of § 58.1-3505;

289 19. One motor vehicle owned and regularly used by a veteran who has either lost, or lost the use of,
 290 one or both legs, or an arm or a hand, or who is blind or who is permanently and totally disabled as
 291 certified by the Department of Veterans Services. In order to qualify, the veteran shall provide a written
 292 statement to the commissioner of revenue or other assessing officer from the Department of Veterans
 293 Services that the veteran has been so designated or classified by the Department of Veterans Services as
 294 to meet the requirements of this section, and that his disability is service-connected. For purposes of this
 295 section, a person is blind if he meets the provisions of § 46.2-100;

296 20. Motor vehicles (i) owned by persons who have been appointed to serve as auxiliary police
 297 officers pursuant to Article 3 (§ 15.2-1731 et seq.) of Chapter 17 of Title 15.2 or (ii) leased by persons
 298 who have been so appointed to serve as auxiliary police officers if the person is obligated by the terms
 299 of the lease to pay tangible personal property tax on the motor vehicle. One motor vehicle that is
 300 regularly used by each auxiliary police officer to respond to auxiliary police duties may be specially
 301 classified under this section. In order to qualify for such classification, any auxiliary police officer who
 302 applies for such classification shall identify the vehicle for which this classification is sought, and shall
 303 furnish the commissioner of revenue or other assessing officer with a certification from the governing
 304 body that has appointed such auxiliary police officer or from the official who has appointed such

305 auxiliary officers. That certification shall state that the applicant is an auxiliary police officer who
306 regularly uses a motor vehicle to respond to auxiliary police duties, and it shall state that the vehicle for
307 which the classification is sought is the vehicle that is regularly used for that purpose. The certification
308 shall be submitted by January 31 of each year to the commissioner of revenue or other assessing officer;
309 however, the commissioner of revenue or other assessing officer shall be authorized, in his discretion,
310 and for good cause shown and without fault on the part of the member, to accept a certification after the
311 January 31 deadline;

312 21. Until the first to occur of June 30, 2019, or the date that a special improvements tax is no longer
313 levied under § 15.2-4607 on property within a Multicounty Transportation Improvement District created
314 pursuant to Chapter 46 (§ 15.2-4600 et seq.) of Title 15.2, tangible personal property that is used in
315 manufacturing, testing, or operating satellites within a Multicounty Transportation Improvement District,
316 provided that such business personal property is put into service within the District on or after July 1,
317 1999;

318 22. Motor vehicles which use clean special fuels as defined in § 46.2-749.3, which shall not include
319 any vehicle described in subdivision 38 or 40;

320 23. Wild or exotic animals kept for public exhibition in an indoor or outdoor facility that is properly
321 licensed by the federal government, the Commonwealth, or both, and that is properly zoned for such
322 use. "Wild animals" means any animals that are found in the wild, or in a wild state, within the
323 boundaries of the United States, its territories or possessions. "Exotic animals" means any animals that
324 are found in the wild, or in a wild state, and are native to a foreign country;

325 24. Furniture, office, and maintenance equipment, exclusive of motor vehicles, that are owned and
326 used by an organization whose real property is assessed in accordance with § 58.1-3284.1 and that is
327 used by that organization for the purpose of maintaining or using the open or common space within a
328 residential development;

329 25. Motor vehicles, trailers, and semitrailers with a gross vehicle weight of 10,000 pounds or more
330 used to transport property for hire by a motor carrier engaged in interstate commerce;

331 26. All tangible personal property employed in a trade or business other than that described in
332 subdivisions A 1 through A 18, except for subdivision A 17, of § 58.1-3503;

333 27. Programmable computer equipment and peripherals employed in a trade or business;

334 28. Privately owned pleasure boats and watercraft, motorized and under 18 feet, used for recreational
335 purposes only;

336 29. Privately owned pleasure boats and watercraft, nonmotorized and under 18 feet, used for
337 recreational purposes only;

338 30. Privately owned motor homes as defined in § 46.2-100 that are used for recreational purposes
339 only;

340 31. Tangible personal property used in the provision of Internet services. For purposes of this
341 subdivision, "Internet service" means a service, including an Internet Web-hosting service, that enables
342 users to access content, information, electronic mail, and the Internet as part of a package of services
343 sold to customers;

344 32. Motor vehicles (i) owned by persons who serve as auxiliary, reserve, volunteer, or special deputy
345 sheriffs or (ii) leased by persons who serve as auxiliary, reserve, volunteer, or special deputy sheriffs if
346 the person is obligated by the terms of the lease to pay tangible personal property tax on the motor
347 vehicle. For purposes of this subdivision, the term "auxiliary deputy sheriff" means auxiliary, reserve,
348 volunteer, or special deputy sheriff. One motor vehicle that is regularly used by each auxiliary deputy
349 sheriff to respond to auxiliary deputy sheriff duties may be specially classified under this section. In
350 order to qualify for such classification, any auxiliary deputy sheriff who applies for such classification
351 shall identify the vehicle for which this classification is sought, and shall furnish the commissioner of
352 revenue or other assessing officer with a certification from the governing body that has appointed such
353 auxiliary deputy sheriff or from the official who has appointed such auxiliary deputy sheriff. That
354 certification shall state that the applicant is an auxiliary deputy sheriff who regularly uses a motor
355 vehicle to respond to such auxiliary duties, and it shall state that the vehicle for which the classification
356 is sought is the vehicle that is regularly used for that purpose. The certification shall be submitted by
357 January 31 of each year to the commissioner of revenue or other assessing officer; however, the
358 commissioner of revenue or other assessing officer shall be authorized, in his discretion, and for good
359 cause shown and without fault on the part of the member, to accept a certification after the January 31
360 deadline;

361 33. Forest harvesting and silvicultural activity equipment;

362 34. Equipment used primarily for research, development, production, or provision of biotechnology
363 for the purpose of developing or providing products or processes for specific commercial or public
364 purposes, including, but not limited to, medical, pharmaceutical, nutritional, and other health-related
365 purposes; agricultural purposes; or environmental purposes but not for human cloning purposes as
366 defined in § 32.1-162.21 or for products or purposes related to human embryo stem cells. For purposes

of this section, biotechnology equipment means equipment directly used in activities associated with the science of living things;

35. Boats or watercraft weighing less than five tons, used for business purposes only;

36. Boats or watercraft weighing five tons or more, used for business purposes only;

37. Tangible personal property which is owned and operated by a service provider who is not a CMRS provider and is not licensed by the FCC used to provide, for a fee, wireless broadband Internet service. For purposes of this subdivision, "wireless broadband Internet service" means a service that enables customers to access, through a wireless connection at an upload or download bit rate of more than one megabyte per second, Internet service, as defined in § 58.1-602, as part of a package of services sold to customers;

38. Low-speed vehicles as defined in § 46.2-100;

39. Motor vehicles with a seating capacity of not less than 30 persons, including the driver;

40. Motor vehicles powered solely by electricity; and

41. Tangible personal property designed and used primarily for the purpose of manufacturing a product from renewable energy as defined in § 56-576; and

42. *For tax years beginning on or after January 1, 2012, campers and other recreational vehicles that are used as a primary residence and do not travel more than 250 miles per year.*

B. The governing body of any county, city or town may levy a tax on the property enumerated in subsection A at different rates from the tax levied on other tangible personal property. The rates of tax and the rates of assessment shall (i) for purposes of subdivisions 1, 2, 3, 4, 5, 6, 8, 11 through 20, 22 through 24, and 26 through 41 of subsection A, not exceed that applicable to the general class of tangible personal property, (ii) for purposes of subdivisions A 7, A 9, A 21, and A 25, not exceed that applicable to machinery and tools, and (iii) for purposes of subdivision A 10 and A 42, equal that applicable to real property.

C. Notwithstanding any other provision of this section, for any qualifying vehicle, as such term is defined in § 58.1-3523, (i) included in any separate class of property in subsection A and (ii) assessed for tangible personal property taxes by a county, city, or town receiving a payment from the Commonwealth under Chapter 35.1 for providing tangible personal property tax relief, the county, city, or town may levy the tangible personal property tax on such qualifying vehicle at a rate not to exceed the rates of tax and rates of assessment required under such chapter.

2. That the provisions of this act shall apply to all amounts owed to a locality for the 2012 tax year. All persons who paid personal property tax in 2012 for a camper or other recreational vehicle which qualifies under subdivision A 42 of § 58.1-3506 are entitled to a refund in the amount of the difference between the amount due at the personal property tax rate and amount due if the same property were taxed at the real property tax rate. Any amounts owed by persons to a locality for past-due personal property taxes on a camper or other recreational vehicle which qualifies under subdivision A 42 of § 58.1-3506 shall be reduced to the amount owed under the real property tax rate.