

VIRGINIA ACTS OF ASSEMBLY -- 2018 SESSION

CHAPTER 336

An Act to amend Chapter 423 of the Acts of Assembly of 1983, which provided a charter for the Town of Middleburg in Loudoun County, by adding a section numbered 2.4, relating to personal property taxes.

[S 594]

Approved March 19, 2018

Be it enacted by the General Assembly of Virginia:

1. That Chapter 423 of the Acts of Assembly of 1983 is amended by adding a section numbered 2.4 as follows:

§ 2.4. Personal property taxes.

The town council may, notwithstanding any other provision of law, levy a tax on business personal property, as described in subdivision A 26 of § 58.1-3506 of the Code of Virginia, without regard to the existence of, or rate of, tax on motor vehicles or any other classification of tangible personal property.