

# VIRGINIA ACTS OF ASSEMBLY -- 2018 SESSION

## CHAPTER 414

*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.*

[H 1437]

Approved March 23, 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.*