

2021 SPECIAL SESSION I

HOUSE SUBSTITUTE

21200141D

SENATE BILL NO. 1130

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Finance
on February 15, 2021)

(Patron Prior to Substitute—Senator Reeves)

A *BILL to amend the Code of Virginia by adding in Article 5 of Chapter 36 of Title 58.1 a section numbered 58.1-3668, relating to personal property tax exemption; motor vehicle of a disabled veteran.*

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding in Article 5 of Chapter 36 of Title 58.1 a section numbered 58.1-3668 as follows:

§ 58.1-3668. Motor vehicle of a disabled veteran.

A. As used in this section, "motor vehicle" means only a passenger car or a pickup or panel truck, as those terms are defined in § 46.2-100, that is registered for personal use.

B. Pursuant to subdivision (a) (8) of Article X, Section 6 of the Constitution of Virginia, one motor vehicle owned and used primarily by or for a veteran of the Armed Forces of the United States or the Virginia National Guard who has been rated by the U.S. Department of Veterans Affairs or its successor agency pursuant to federal law with a 100 percent service-connected, permanent, and total disability shall be exempt from taxation. Any such motor vehicle owned by a married person may qualify if either spouse is a veteran who is rated as 100 percent disabled. Any locality may establish procedures for a veteran to apply for the exemption and may enact any ordinance necessary for administration of the exemption.

C. This exemption shall be applicable beginning on the date the motor vehicle is acquired or January 1, 2021, whichever is later, and shall not be applicable for any period of time prior to January 1, 2021. The exemption shall expire on the date of the disabled veteran's death and shall not be available for his surviving spouse.

D. The provisions of subsection B of § 58.1-3980 shall apply to the exemption granted pursuant to this section. In no event shall a locality be required to refund any taxes already paid on the exempt property after the period in which such taxes were collectible pursuant to § 58.1-3940.

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