

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3506 of the Code of Virginia, relating to classifications of tangible*
 3 *personal property for taxation purposes.*

4 [S 91]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-3506 of the Code of Virginia is amended and reenacted as follows:**

8 § 58.1-3506. Other classifications of tangible personal property for taxation.

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

12 1. Boats or watercraft weighing five tons or more;

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

16 3. All other aircraft not included in subdivision A 2 and flight simulators;

17 4. Antique automobiles as defined in § 46.2-100;

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

19 6. Heavy construction machinery, including but not limited to land movers, bulldozers, front-end
 20 loaders, graders, packers, power shovels, cranes, pile drivers, forest harvesting equipment and ditch and
 21 other types of diggers;

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

28 8. Vehicles without motive power, used or designed to be used as manufactured homes as defined in
 29 § 36-85.3;

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

32 10. Privately owned pleasure boats and watercraft used for recreational purposes only;

33 11. Privately owned vans with a seating capacity for twelve or more persons used exclusively
 34 pursuant to a ridesharing arrangement as defined in § 46.2-1400;

35 12. Motor vehicles specially equipped to provide transportation for physically handicapped
 36 individuals;

37 13. Motor vehicles owned by members of a volunteer rescue squad or volunteer fire department. One
 38 motor vehicle which is ~~regularly used~~ *owned* by each volunteer rescue squad member or volunteer fire
 39 department member ~~to respond to calls~~ may be specially classified under this section, *provided the*
 40 *volunteer rescue squad member or volunteer fire department member regularly responds to emergency*
 41 *calls*. In January of each year, the said volunteer shall furnish the commissioner of revenue, or other
 42 assessing officer, with a certification by the chief or head of the volunteer organization, that said
 43 volunteer is a member of the volunteer rescue squad or fire department who regularly responds to calls
 44 or regularly performs other duties for the rescue squad or fire department, and the motor vehicle *owned*
 45 *by the volunteer rescue squad member or volunteer fire department member is identified as regularly*
 46 *used for such purpose*. In any county which prorates the assessment of tangible personal property
 47 pursuant to § 58.1-3516, a replacement vehicle may be certified and classified pursuant to this
 48 subsection when the vehicle certified as of the immediately prior January date is transferred during the
 49 tax year;

50 14. Motor vehicles owned by auxiliary members of a volunteer rescue squad or volunteer fire
 51 department. One motor vehicle which is regularly used by each auxiliary volunteer fire department or
 52 rescue squad member may be specially classified under this section. In January of each year, the
 53 auxiliary member shall furnish the commissioner of revenue, or other assessing officer, with a
 54 certification by the chief or head of the volunteer organization, that the volunteer is an auxiliary member
 55 of the volunteer rescue squad or fire department who regularly performs duties for the rescue squad or
 56 fire department, and the motor vehicle is identified as regularly used for such purpose; however, if a
 57 volunteer rescue squad or fire department member and an auxiliary member are members of the same

58 household, that household shall be allowed only one special classification under this subdivision or
59 subdivision 13 of this section;

60 15. Motor vehicles owned by a nonprofit organization and used to deliver meals to homebound
61 persons or provide transportation to senior or handicapped citizens in the community to carry out the
62 purposes of the nonprofit organization;

63 16. Privately owned camping trailers and motor homes as defined in § 46.2-100 which are used for
64 recreational purposes only;

65 17. One motor vehicle owned and regularly used by a veteran who has either lost, or lost the use of,
66 one or both legs, or an arm or a hand, or who is blind or who is permanently and totally disabled as
67 certified by the Department of Veterans' Affairs. In order to qualify the veteran shall provide a written
68 statement to the commissioner of revenue or other assessing officer from the Department of Veterans'
69 Affairs that the veteran has been so designated or classified by the Department of Veterans' Affairs as to
70 meet the requirements of this section, and that his disability is service-connected. For purposes of this
71 section a person is blind if he meets the provisions of § 46.2-739;

72 18. Motor vehicles owned by persons who have been appointed to serve as auxiliary police officers
73 pursuant to § 15.1-159.2 et seq. One motor vehicle which is regularly used by each auxiliary police
74 officer to respond to auxiliary police duties may be specially classified under this section. In order to
75 qualify for such classification, in January of each year, any auxiliary police officer who applies for such
76 classification shall identify the vehicle for which this classification is sought, and shall furnish the
77 commissioner of revenue or other assessing officer with a certification from the governing body which
78 has appointed such auxiliary police officer or from the official who has appointed such auxiliary
79 officers. That certification shall state that the applicant is an auxiliary police officer who regularly uses a
80 motor vehicle to respond to auxiliary police duties, and it shall state that the vehicle for which the
81 classification is sought is the vehicle which is regularly used for that purpose; and

82 19. Machines and tools owned by a commercial air carrier which uses such machines and tools in a
83 commercial airline maintenance, repair, and rebuilding facility, which has an assessed value of at least
84 \$100,000,000 and which is located on or contiguous to an airport.

85 B. The governing body of any county, city or town may levy a tax on the property enumerated in
86 subsection A at different rates from the tax levied on other tangible personal property. The rates of tax
87 and the rates of assessment shall (i) for purposes of subdivisions 1, 2, 3, 4, 6, and 9 through 18 of
88 subsection A, not exceed that applicable to the general class of tangible personal property, (ii) for
89 purposes of subdivisions A 5, A 7 and A 19, not exceed that applicable to machinery and tools, and (iii)
90 for purposes of subdivision A 8, equal that applicable to real property.