

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3518.1 of the Code of Virginia, relating to alternative method of*
3 *filing returns for motor vehicles, trailers and boats.*

4 [H 760]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-3518.1 of the Code of Virginia is amended and reenacted as follows:**

8 § 58.1-3518.1. Alternative method of filing returns for motor vehicles, trailers and boats.

9 A. Notwithstanding the provisions of § 58.1-3518, the governing body of any county, city or town
10 may provide by ordinance for an alternative method of filing personal property tax returns for motor
11 vehicles, *trailers and boats*. Any such ordinance adopted pursuant to this section may provide for the
12 annual assessment and taxation of motor vehicles, *trailers and boats* based on a previous personal
13 property tax return filed by the owner or owners of such property. For those whose name or address has
14 not changed since a previous filing and whose personal property has had no change in status or situs,
15 the assessment and taxation of property may be based on a personal property tax return previously filed
16 with the jurisdiction adopting such an alternative method.

17 B. Any jurisdiction adopting such an alternative method may require the owner of a motor vehicle,
18 *trailer or boat* to file a new personal property tax return whenever there is: (i) a change in the name or
19 address of the person or persons owning taxable personal property; (ii) a change in the situs of personal
20 property; (iii) any other change affecting the assessment or levy of the personal property tax on motor
21 vehicles, *trailers or boats* for which a tax return has been filed previously; or (iv) any change in which
22 a person acquires one or more motor vehicles, *trailers or boats* and for which no personal property tax
23 return has been filed.

24 C. Nothing in this section shall preclude any jurisdiction from assessing taxable personal property in
25 accordance with § 58.1-3519 or assessing penalties and interest in accordance with § 58.1-3916.

ENROLLED

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