

# VIRGINIA ACTS OF ASSEMBLY -- 1997 SESSION

## CHAPTER 398

*An Act to amend the Code of Virginia by adding a section numbered 58.1-3516.2, relating to payment of personal property tax by lessees.*

[H 2363]

Approved March 15, 1997

**Be it enacted by the General Assembly of Virginia:**

**1. That the Code of Virginia is amended by adding a section numbered 58.1-3516.2 as follows:**

*§ 58.1-3516.2. Payment of taxes on leased property by lessee; information to be furnished by lessor.*

*The lessor shall provide to every taxpayer that leases any motor vehicle pursuant to a contract that requires the lessee to pay the taxes thereon as provided for under this chapter, a written notice in bold print regarding the taxes to be paid by the lessee, and the lessor shall forward any such tax bill (or, in the case of a multi-vehicle tax bill issued to the lessor, a copy or facsimile of that portion of such bill that pertains to the lessee's vehicle) to the lessee within ten business days of receipt.*