

VIRGINIA ACTS OF ASSEMBLY -- 1997 SESSION

CHAPTER 694

An Act to amend and reenact § 58.1-1 of the Code of Virginia, relating to definitions applicable to Title 58.1.

[H 1562]

Approved March 21, 1997

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-1 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-1. Definitions.

As used in this title:

"Department" means the Department of Taxation. Whenever the words "Department of Taxation," or other words denoting that Department, appear in any provision of law or in any legal or other proceeding or in any other manner, the same shall be construed to mean the Tax Commissioner. When any provision of law imposes a duty upon, or vests power in, the Department, such duty shall be performed and such power shall be exercised by the Tax Commissioner.

"Resident" for purposes of taxation, except as to Chapter 3 (§ 58.1-300 et seq.) of this title or as otherwise specifically provided, includes every person domiciled in the Commonwealth on the first day of any tax year, and every other person who has had his place of abode in the Commonwealth for the longer portion of the twelve months next preceding January 1 in each year, unless on or before that day he has changed his place of abode to a place outside the Commonwealth with the bona fide intention of continuing actually to abide permanently outside the Commonwealth.

The fact that a person who has so changed his place of abode, within six months from so doing, again abides within the Commonwealth shall be prima facie evidence that he did not intend permanently to have his actual place of abode outside the Commonwealth. Such person so changing his actual place of abode and not intending permanently to continue it outside the Commonwealth and not having listed his property for taxation as a resident of the Commonwealth for the purpose of having his personal property listed for taxation in the Commonwealth, shall be deemed to have resided on the day when such property should have been listed, at his last place of abode in the Commonwealth. The fact that a person whose place of abode during the greater portion of such twelve months has been in the Commonwealth does not claim or exercise the right to vote at public elections in the Commonwealth shall not, of itself, constitute him a nonresident of the Commonwealth within the meaning of this term.

"Tax Commissioner" means the chief executive officer of the Department of Taxation or his delegate.

"Tax day" or "date of assessment," except as otherwise specifically provided, is January 1 of each year.

"Tax exempt organization" or "an organization exempt from taxation under § 501 (c) of the Internal Revenue Code" means any corporation, partnership, organization or trust which has received written notice of its exempt status from the Internal Revenue Service, if such notice is required by the Internal Revenue Service to obtain exempt status.

"Tax year," except when otherwise specifically provided, begins on January 1 of each year and ends on December 31 of each year.

"Taxes" and "levies" as used in this title are synonymous. The terms "taxes" and "levies," however, shall not include the assessments for local improvements provided for in Article 2 (§ 15.1-239 et seq.) of Chapter 7 and Article 3 (§§ 15.1-850 and 15.1-851) of Chapter 18 of Title 15.1 or the charter of any city or town.

"Taxpayer" includes every person, corporation, partnership, organization, trust or estate subject to taxation under the laws of this Commonwealth, or under the ordinances, resolutions or orders of any county, city, town or other political subdivision of this Commonwealth.