

# VIRGINIA ACTS OF ASSEMBLY -- 1998 SESSION

## CHAPTER 332

*An Act to amend and reenact § 58.1-3505 of the Code of Virginia, relating to classifications of farm equipment.*

[S 109]

Approved April 9, 1998

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

**1. That § 58.1-3505 of the Code of Virginia is amended and reenacted as follows:**

§ 58.1-3505. Classification of farm animals, certain grains, agricultural products, farm machinery, farm implements and equipment; governing body may exempt.

A. Farm animals, grains and other feeds used for the nurture of farm animals, agricultural products, farm machinery and farm implements are hereby defined as separate items of taxation and classified as follows:

1. Horses, mules and other kindred animals.
2. Cattle.
3. Sheep and goats.
4. Hogs.
5. Poultry.
6. Grains and other feeds used for the nurture of farm animals.
7. Grain; tobacco; wine produced by farm wineries as defined in § 4.1-100 and other agricultural products in the hands of a producer.
8. Farm machinery *other than the farm machinery described in subdivision 10* and farm implements, which shall include equipment and machinery used by farm wineries as defined in § 4.1-100 in the production of wine.
9. Equipment used by farmers or farm cooperatives qualifying under § 521 of the Internal Revenue Code to manufacture industrial ethanol, provided that the materials from which the ethanol is derived consist primarily of farm products.
10. *Farm machinery designed solely for the planting, production or harvesting of a single product or commodity.*

B. The governing body of any county, city or town may, by ordinance duly adopted, exempt in whole or in part from taxation, or provide a different rate of tax upon, all or any of the above classes of farm animals, grains and feeds used for the nurture of farm animals, farm machinery, implements or equipment set forth in subsection A.

C. Grain; tobacco; wine produced by farm wineries as defined in § 4.1-100 and other agricultural products shall be exempt from taxation while in the hands of a producer.