

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3511 of the Code of Virginia, relating to assessment of personal*
3 *property tax.*

4 [H 1216]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-3511 of the Code of Virginia is amended and reenacted as follows:**

8 § 58.1-3511. Situs for assessment; nonresident exception; refund of tax paid to city or county;
9 apportioned assessment.

10 A. The situs for the assessment and taxation of tangible personal property, merchants' capital and
11 machinery and tools shall in all cases be the county, district, town or city in which such property may
12 be physically located on the tax day. However, the situs for purposes of assessment of motor vehicles,
13 travel trailers, boats and airplanes as personal property shall be the county, district, town or city where
14 the vehicle is normally garaged, docked or parked; *however, the situs for vehicles with a weight of*
15 *10,000 pounds or less registered in Virginia but normally garaged, docked or parked in another state*
16 *shall be the locality in Virginia where registered.* Any person domiciled in another state, whose motor
17 vehicle is principally garaged or parked in this Commonwealth during the tax year, shall not be subject
18 to a personal property tax on such vehicle upon a showing of sufficient evidence that such person has
19 paid a personal property tax on the vehicle in the state in which he is domiciled. In the event it cannot
20 be determined where such personal property, described herein, is normally garaged, stored or parked, the
21 situs shall be the domicile of the owner of such personal property. However, in the event the owner of
22 the motor vehicle is a full-time student attending an institution of higher education, the situs shall be the
23 domicile of such student, provided the student has presented sufficient evidence that he has paid a
24 personal property tax on the motor vehicle in his domicile. Any person who shall pay a personal
25 property tax on a motor vehicle to a county or city in this Commonwealth and a similar tax on the same
26 vehicle in the state of his domicile, *or in the state where such vehicle is normally garaged, docked, or*
27 *parked,* may apply to such county or city for a refund of such tax payment. Upon a showing of
28 sufficient evidence that such person has paid the tax for the same year in the state in which he is
29 domiciled, the county or city may refund the amount of such payment.

30 B. The assessment of motor vehicles, travel trailers, boats or airplanes operating over interstate
31 routes, in the rendition of a common, contract or other private carrier service which are subject to
32 property taxation in any other state on the basis of an apportioned assessment, shall be apportioned in
33 the same percentage as the total number of miles traveled in the Commonwealth by such vehicle bears
34 to the total number of miles traveled by such vehicle.