

1999 SESSION

INTRODUCED

994428129

HOUSE BILL NO. 1459

Offered January 13, 1999

Prefiled November 19, 1998

A *BILL to amend and reenact § 58.1-3617 of the Code of Virginia, relating to the exemption of property owned by churches and religious associations and denominations.*

Patron—Black

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3617 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3617. Churches; religious associations, corporations or denominations.

Any church, religious association, *religious corporation* or religious denomination operated exclusively on a nonprofit basis for charitable, religious or educational purposes is hereby classified as a religious and charitable organization. Notwithstanding § 58.1-3609, only property of such association, *corporation* or denomination used exclusively for charitable, religious or educational purposes shall be exempt from taxation.

Motor vehicles owned by churches and used predominantly for church purposes, are hereby classified as property used by its owner for religious purposes.

For purposes of this section, property of a church, religious association, *religious corporation* or religious denomination owned in the name of a duly designated ecclesiastical officer or of a trustee shall be deemed to be owned by such church, association, *corporation* or denomination.

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