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SENATE BILL NO. 5005

Offered April 2, 2004

A BILL to amend and reenact §§ 3.1-1111, 30-133, 58.1-611.1, 58.1-3523, 58.1-3534, 58.1-3535, 58.1-3912, and 58.1-3916 of the Code of Virginia, to amend the Code of Virginia by adding a section numbered 58.1-3523.1, and to repeal §§ 15.2-1636.20, 58.1-3524, 58.1-3525, 58.1-3526, 58.1-3527, 58.1-3528, 58.1-3529, 58.1-3530, 58.1-3531, 58.1-3532, 58.1-3533, 58.1-3536, and 58.1-3916.01 of the Code of Virginia, relating to the revenues of the Commonwealth.

Patron—Bell

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That §§ 3.1-1111, 30-133, 58.1-611.1, 58.1-3523, 58.1-3534, 58.1-3535, 58.1-3912, and 58.1-3916 of the Code of Virginia are amended and reenacted, and that the Code of Virginia is amended by adding a section numbered 58.1-3523.1 as follows:

§ 3.1-1111. Tobacco Indemnification and Community Revitalization Fund; tax credits for technology industries in tobacco-dependent localities.

A. Money received by the Commonwealth pursuant to the Master Settlement Agreement shall be deposited into the state treasury subject to the special nonreverting funds established by subsection B and by §§ 3.1-1109.1 and 32.1-360. ~~However, in no case shall the amount received by the Endowment and Fund be included in general fund revenue calculations for purposes of subsection C of § 58.1-3524 and subsection B of § 58.1-3536.~~

B. There is created in the state treasury a special nonreverting fund to be known as the Tobacco Indemnification and Community Revitalization Fund. The Fund shall be established on the books of the Comptroller. Subject to the sale of all or any portion of the Commission Allocation, fifty percent of the annual amount received by the Commonwealth from the Master Settlement Agreement shall be paid into the state treasury and credited to the Fund. In the event of such sale (i) the Commission Allocation shall be paid in accordance with the agreement for the period of sale and (ii) the Fund shall receive the amounts withdrawn from the Endowment in accordance with § 3.1-1109.1. Interest earned on moneys in the Fund shall remain in the Fund and be credited to it. Any moneys remaining in the Fund, including interest thereon, at the end of each fiscal year shall not revert to the general fund but shall remain in the Fund. Moneys in the Fund shall be used solely for the purposes described in this chapter; however, starting with the fiscal year beginning July 1, 2000, through December 31, 2009, the Commission may deposit moneys from the Fund into the Technology Initiative in Tobacco-Dependent Localities Fund, established under § 58.1-439.15, for purposes of funding the tax credits provided in §§ 58.1-439.13 and 58.1-439.14 and the grants provided in § 58.1-439.17. Expenditures and disbursements from the Fund shall be made by the State Treasurer on warrants issued by the Comptroller upon written authorization signed by the chairman of the Commission or his designee. The Fund shall also consist of other moneys received by the Commission, from any source, for the purpose of implementing the provisions of this chapter.

C. The obligations of the Commission shall not be a debt or grant or loan of credit of the Commonwealth of Virginia, and the Commonwealth shall not be liable thereon, nor shall such obligations be payable out of any funds other than those credited to the Fund.

§ 30-133. Duties and powers generally.

A. The Auditor of Public Accounts shall audit all the accounts of every state department, officer, board, commission, institution or other agency handling any state funds. In the performance of such duties and the exercise of such powers he may employ the services of certified public accountants, provided the cost thereof shall not exceed such sums as may be available out of the appropriation provided by law for the conduct of his office.

B. The Auditor of Public Accounts shall review the information required in § 2.2-1501 to determine that state agencies are providing and reporting appropriate information on financial and performance measures, and the Auditor shall review the accuracy of the management systems used to accumulate and report the results. The Auditor shall report annually to the General Assembly the results of such audits and make recommendations, if indicated, for new or revised accountability or performance measures to be implemented for the agencies audited.

C. The Auditor of Public Accounts shall prepare, by November 1, a summary of the results of all of the audits and other oversight responsibilities performed for the most recently ended fiscal year. The Auditor of Public Accounts shall present this summary to the Senate Finance, House Appropriations and

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59 House Finance Committees on the day the Governor presents to the General Assembly the Executive
60 Budget in accordance with §§ 2.2-1508 and 2.2-1509 or at the direction of the respective Chairman of
61 the Senate Finance, House Appropriations or House Finance Committees at one of their committee
62 meetings prior to the meeting above.

63 ~~D. As part of his normal oversight responsibilities, the Auditor of Public Accounts shall incorporate~~
64 ~~into his audit procedures and processes a review process to ensure that the Commonwealth's payments~~
65 ~~for qualifying vehicles, as defined in § 58.1-3523, are consistent with the provisions of §§ 58.1-3525 and~~
66 ~~58.1-3526. The Auditor of Public Accounts shall report to the Governor and the Chairman of the Senate~~
67 ~~Finance Committee annually any material failure by a locality or the Commonwealth to comply with the~~
68 ~~provisions of Chapter 35.1 (§ 58.1-3523 et seq.) of Title 58.1.~~

69 ~~ED. The Auditor of Public Accounts when called upon by the Governor shall examine the accounts~~
70 ~~of any institution maintained in whole or in part by the Commonwealth and, upon the direction of the~~
71 ~~Comptroller, shall examine the accounts of any officer required to settle his accounts with him; and~~
72 ~~upon the direction of any other state officer at the seat of government he shall examine the accounts of~~
73 ~~any person required to settle his accounts with such officer.~~

74 ~~FE. Upon the written request of any member of the General Assembly, the Auditor of Public~~
75 ~~Accounts shall furnish the requested information and provide technical assistance upon any matter~~
76 ~~requested by such member.~~

77 ~~GF. In compliance with the provisions of the federal Single Audit Act Amendments of 1996, Public~~
78 ~~Law 104-156, the Joint Legislative Audit and Review Commission may authorize the Auditor of Public~~
79 ~~Accounts to audit biennially the accounts pertaining to federal funds received by state departments,~~
80 ~~officers, boards, commissions, institutions or other agencies.~~

81 § 58.1-611.1. Rate of tax on sales of food purchased for human consumption.

82 A. Subject to the conditions of subsections D and E, the tax imposed by §§ 58.1-603 and 58.1-604
83 on food purchased for human consumption shall be levied and distributed as follows:

84 1. ~~From On and after January 1, 2000, through March 31, 2001,~~ the tax rate on such food shall be
85 three percent of the gross sales price. The revenue from the tax shall be distributed as follows: (i) the
86 revenue from the tax at the rate of one-half percent shall be distributed as provided in subsection A of
87 § 58.1-638, (ii) the revenue from the tax at the rate of one percent shall be distributed as provided in
88 subsections B, C and D of § 58.1-638, and (iii) the revenue from the tax at the rate of one and one-half
89 percent shall be used for general fund purposes.

90 2. ~~From April 1, 2001, through March 31, 2002,~~ the tax rate on such food shall be two and one-half
91 percent of the gross sales price. The revenue from the tax shall be distributed as follows: (i) the revenue
92 from the tax at the rate of one-half percent shall be distributed as provided in subsection A of
93 § 58.1-638, (ii) the revenue from the tax at the rate of one percent shall be distributed as provided in
94 subsections B, C and D of § 58.1-638, and (iii) the revenue from the tax at the rate of one percent shall
95 be used for general fund purposes.

96 3. ~~From April 1, 2002, through March 31, 2003,~~ the tax rate on such food shall be two percent of
97 the gross sales price. The revenue from the tax shall be distributed as follows: (i) the revenue from the
98 tax at the rate of one-half percent shall be distributed as provided in subsection A of § 58.1-638, (ii) the
99 revenue from the tax at the rate of one percent shall be distributed as provided in subsections B, C and
100 D of § 58.1-638, and (iii) the revenue from the tax at the rate of one-half percent shall be used for
101 general fund purposes.

102 4. ~~On and after April 1, 2003,~~ the tax rate on such food shall be one and one-half percent of the
103 gross sales price. The revenue from the tax shall be distributed as follows: (i) the revenue from the tax
104 at the rate of one-half percent shall be distributed as provided in subsection A of § 58.1-638 and (ii) the
105 revenue from the tax at the rate of one percent shall be distributed as provided in subsections B, C and
106 D of § 58.1-638.

107 B. The provisions of this section shall not affect the imposition of tax on food purchased for human
108 consumption pursuant to §§ 58.1-605 and 58.1-606.

109 C. As used in this section, "food purchased for human consumption" has the same meaning as "food"
110 defined in the Food Stamp Act of 1977, 7 U.S.C. § 1012, as amended, and federal regulations adopted
111 pursuant to that Act, except it shall not include seeds and plants which produce food for human
112 consumption. For the purpose of this section, "food purchased for human consumption" shall not include
113 food sold by any retail establishment where the gross receipts derived from the sale of food prepared by
114 such retail establishment for immediate consumption on or off the premises of the retail establishment
115 constitutes more than 80 percent of the total gross receipts of that retail establishment, including but not
116 limited to motor fuel purchases, regardless of whether such prepared food is consumed on the premises
117 of that retail establishment. For purposes of this section, "retail establishment" means each place of
118 business for which any "dealer," as defined in § 58.1-612, is required to apply for and receive a
119 certificate of registration pursuant to § 58.1-613.

120 D. Notwithstanding the tax rates set forth in subsection A, the rate of tax on sales of food purchased

for human consumption for any 12-month period beginning on or after April 1, 2001, shall not be reduced below the rate then in effect for the Commonwealth's current fiscal year if:

1. Actual general fund revenues for the fiscal year preceding a fiscal year in which a rate reduction is contemplated in subsection A do not exceed the official general fund revenue estimates for such preceding fiscal year, as estimated in the most recently enacted and approved general appropriation act, by at least one percent; or

2. Any of the events listed in subsection C of § 58.1-3524 or subsection B of § 58.1-3536 have occurred during the then current fiscal year.

E. If the tax rate on food purchased for human consumption remains the same for the period January 1, 2000, through March 31, 2001, and the subsequent 12-month period beginning on April 1, 2001, or with respect to any consecutive 12-month periods beginning on and after April 1, 2001, the tax rate on such food shall remain the same unless none of the conditions described in subsection D have occurred, in which event the tax rate on food purchased for human consumption for the immediately following 12-month period shall be equal to the next lowest tax rate listed in subsection A.

CHAPTER 35.1.

LOCAL-OPTION PERSONAL PROPERTY TAX RELIEF.

§ 58.1-3523. Definitions.

As used in this chapter:

"Commissioner" means the Commissioner of the Department of Motor Vehicles.

"Commissioner of the revenue" means the same as that set forth in § 58.1-3100. For purposes of this chapter, in a county or city which does not have an elected commissioner of the revenue, "commissioner of the revenue" means the officer who is primarily responsible for assessing motor vehicles for the purposes of tangible personal property taxation.

"Department" means the Department of Motor Vehicles.

"Effective tax rate" means the tax rate imposed by a locality on tangible personal property on the applicable class of tangible personal property multiplied by the assessment ratio.

"Leased" means leased by a natural person as lessee and used for nonbusiness purposes.

"Percentage level" means the percentage of the reimbursable amount to be reimbursed or paid by the Commonwealth.

"Privately owned" means owned by a natural person and used for nonbusiness purposes.

"Qualifying vehicle" means any passenger car, motorcycle, and pickup or panel truck, as those terms are defined in § 46.2-100, that is determined by the commissioner of the revenue of the county or city in which the vehicle has situs as provided by § 58.1-3511 to be (i) privately owned or (ii) leased pursuant to a contract requiring the lessee to pay the tangible personal property tax on such vehicle. In determining whether a vehicle is a qualifying vehicle, the commissioner of revenue may rely on the registration of such vehicle with the Department pursuant to Chapter 6 (§ 46.2-600 et seq.) of Title 46.2.

"Reimbursable Tax relief amount" means the value of a qualifying vehicle, up to the first \$20,000 of value, multiplied by the effective tax rate in effect in the locality on July 1, 1997, or August 1, 1997, whichever is greater.

"Tangible personal property tax" means the tax levied pursuant to Article 1 (§ 58.1-3500 et seq.) of Chapter 35 of Title 58.1.

"Treasurer" means the same as that set forth in § 58.1-3123, when used herein with respect to a county or city. When used herein with respect to a town, "treasurer" means the officer who is primarily responsible for the billing and collection of tangible personal property taxes levied upon motor vehicles by such town, and means the treasurer of the county or counties in which such town is located if such functions are performed for the town by the county treasurer or treasurers.

"Used for nonbusiness purposes" means the preponderance of use is for other than business purposes. The preponderance of use for other than business purposes shall be deemed not to be satisfied if: (i) the motor vehicle is expensed on the taxpayer's federal income tax return pursuant to Internal Revenue Code § 179; (ii) more than fifty percent of the basis for depreciation of the motor vehicle is depreciated for federal income tax purposes; or (iii) the allowable expense of total annual mileage in excess of fifty percent is deductible for federal income tax purposes or reimbursed pursuant to an arrangement between an employer and employee.

"Value" means the fair market value determined by the method prescribed in § 58.1-3503 and used by the locality as of August 1, 1997, in valuing the qualifying vehicle.

§ 58.1-3523.1. Tax relief on qualifying vehicles.

The local governing body of every county, city, or town is authorized to reduce the rate of its tangible personal property tax on qualifying vehicles in order to provide annual personal property tax relief on such vehicles in an amount approximately equal to 70 percent of the computed tax relief amount. If the governing body of any county, city, or town, by ordinance, elects to provide such tax relief, the commissioner of the revenue of the locality shall identify each qualifying vehicle and its value

182 *to the treasurer of the locality.*

183 § 58.1-3534. Department to furnish information to commissioners of revenue.

184 The Department shall provide to the commissioners of revenue such data or information it has
185 available which is needed ~~for the~~ by commissioners of revenue ~~to comply with the~~ *for purposes of*
186 *implementing the* provisions of this chapter. Such data or information shall be made available in a
187 manner which will allow for compliance with the provisions of this chapter.

188 § 58.1-3535. Commissioner of the revenue to furnish information to the treasurer.

189 The commissioner of the revenue shall timely provide to the treasurer such data or information as
190 may be required ~~for by the treasurer to comply with~~ *for implementation of* the provisions of this chapter.

191 § 58.1-3912. Treasurers to mail certain bills to taxpayers; penalties; electronic transmission.

192 A. The treasurer of every city and county shall, as soon as reasonably possible in each year, but not
193 later than ~~fourteen~~ 14 days prior to the due date of the taxes, send or cause to be sent by United States
194 mail to each taxpayer assessed with taxes and levies for that year a bill or bills setting forth the amounts
195 due. The treasurer may elect not to send a bill amounting to twenty dollars or less as shown by an
196 assessment book in such treasurer's office. The treasurer may employ the services of a mailing service or
197 other vendor for fulfilling the requirements of this section. The failure of any such treasurer to comply
198 with this section shall be a Class 4 misdemeanor. Such treasurer shall be deemed in compliance with
199 this section as to any taxes due on real estate if, upon certification by the obligee of any note or other
200 evidence of debt secured by a mortgage or deed of trust on such real estate that an agreement has been
201 made with the obligor in writing within the mortgage or deed of trust instrument that such arrangements
202 be made, he mails the bill for such taxes to the obligee thereof. Upon nonpayment of taxes by either the
203 obligee or obligor, a past-due tax bill will be sent to the taxpayer. No governing body shall publish the
204 name of a taxpayer in connection with a tax debt for which a bill was not sent, without first sending a
205 notice of deficiency to his last known address at least two weeks before such publication.

206 B. The governing body of any county, city or town may attach to or mail with all real estate and
207 tangible personal property tax bills, prepared for taxpayers in such locality, information indicating how
208 the tax rate charged upon such property and revenue derived therefrom is apportioned among the various
209 services and governmental functions provided by the locality.

210 C. Notwithstanding the provisions of subsection A of this section, in any county which has adopted
211 the urban county executive form of government, and in any county contiguous thereto which has
212 adopted the county executive form of government, tangible personal property tax bills shall be mailed
213 not later than thirty days prior to the due date of such taxes.

214 D. Notwithstanding the provisions of subsection A of this section, any county and town, the
215 governing bodies of which mutually agree, shall be allowed to send, to each taxpayer assessed with
216 taxes, by United States mail no later than fourteen days prior to the due date of the taxes, a single real
217 property tax bill and a single tangible personal property tax bill.

218 E. Beginning with tax year 1999, in addition to all other information currently appearing on tangible
219 personal property tax bills, each such bill required to be sent pursuant to subsection A shall state on its
220 face (i) whether the vehicle is a qualifying vehicle as defined in § 58.1-3523; (ii) a deduction for the
221 amount to be paid by the Commonwealth as determined by § 58.1-3524; (iii) the vehicle's registration
222 number pursuant to § 46.2-604; (iv) the amount of tangible personal property tax levied on the vehicle;
223 and (v) if the locality prorates personal property tax pursuant to § 58.1-3516, the number of months for
224 which a bill is being sent.

225 F. Beginning with tax year 1999 and through the end of tax year 2002, the treasurer shall include a
226 statement, prepared by the Department, with or as part of the tangible personal property tax bills for
227 such qualifying vehicles. The statement shall explain how the deduction for the percentage of the
228 reimbursable amount was calculated, how the deduction shall be calculated in future years, and the
229 taxpayer's liability for tangible personal property taxes on qualifying vehicles.

230 GE. Notwithstanding the provisions of subsection A, the treasurer, consistent with guidelines
231 promulgated by the Department of Taxation implementing the provisions of subdivision 2 of
232 § 58.1-1820, may convey, with the written consent of the taxpayer, any tax bill by electronic means
233 chosen by the taxpayer, including without limitation facsimile transmission or electronic mail (e-mail), in
234 lieu of posting such bill by first-class mail. The treasurer conveying a bill by means authorized in this
235 subsection shall maintain a copy (in written form or electronic media) of the bill reflecting the date of
236 transmission until such time as the bill has been satisfied or otherwise removed from the treasurer's
237 books by operation of law. Transmission of a bill pursuant to this subsection shall have the same force
238 and effect for all purposes arising under this subtitle as mailing to the taxpayer by first-class mail on the
239 date of transmission.

240 § 58.1-3916. Counties, cities and towns may provide dates for filing returns, set penalties, interest,
241 etc.

242 Notwithstanding provisions contained in §§ 58.1-3518, 58.1-3900, 58.1-3913, 58.1-3915 and
243 58.1-3918, the governing body of any county, city or town may provide by ordinance the time for filing

local license applications and annual returns of taxable tangible personal property, machinery and tools and merchants' capital. The governing body may also by ordinance establish due dates for the payment of local taxes; may provide that payment be made in a single installment or in two equal installments *but shall, beginning with its tax year starting in calendar year 2005, provide for the payment of tangible personal property taxes no less frequently than semiannually except in the case where such taxes are levied for less than the full year*; may offer options, which may include coupon books and payroll deductions, which allow the taxpayer to determine whether to pay the tangible personal property tax through monthly, bimonthly, quarterly, or semiannual installments or in a lump sum, provided such taxes are paid in full by the final due date; may provide by ordinance penalties for failure to file such applications and returns and for nonpayment in time; may provide for payment of interest on delinquent taxes; and may provide for the recovery of reasonable attorney's or collection agency's fees actually contracted for, not to exceed twenty percent of the delinquent taxes and other charges so collected. A locality that provides for payment of interest on delinquent taxes shall provide for interest at the same rate on overpayments due to erroneously assessed taxes to be paid to the taxpayer, provided that no interest shall be required to be paid on such refund if (i) the amount of the refund is ten dollars or less or (ii) the refund is the result of proration pursuant to § 58.1-3516. A court that finds that an overpayment of local taxes has been made in an action brought pursuant to § 58.1-3984 shall award interest at the appropriate rate, notwithstanding the failure of the locality to conform its ordinance to the requirements of this section.

No tax assessment or tax bill shall be deemed delinquent and subject to the collection procedures prescribed herein during the pendency of any administrative appeal under § 58.1-3980, so long as the appeal is filed within ~~ninety~~ 90 days of the date of the assessment, and for thirty days after the date of the final determination of the appeal, provided that nothing in this paragraph shall be construed to preclude the assessment or refund, following the final determination of such appeal, of such interest as otherwise may be provided by general law as to that portion of a tax bill which has remained unpaid or was overpaid during the pendency of such appeal and is determined in such appeal to be properly due and owing.

Interest may commence not earlier than the first day following the day such taxes are due by ordinance to be filed, at a rate not to exceed ten percent per year. The governing body may impose interest at a rate not to exceed the rate of interest established pursuant to § 6621 of the Internal Revenue Code of 1954, as amended, or ten percent annually, whichever is greater, for the second and subsequent years of delinquency. No penalty for failure to pay a tax or installment shall exceed (i) ten percent of the tax past due on such property, (ii) in the case of delinquent tangible personal property tax more than thirty days past due on property classified pursuant to subdivision A 13, A 14 or A 18 of § 58.1-3506, which remains unpaid after ten days' written notice sent by United States mail to the taxpayer of the intention to impose a penalty pursuant hereto, the penalty shall not exceed an amount equal to the difference between the tax due and owing with respect to such property and the tax that would have been due and owing if the property in question had been classified as general tangible personal property pursuant to § 58.1-3503, (iii) in the case of delinquent tangible personal property tax more than thirty days past due, twenty-five percent of the tax past due on such tangible personal property, or (iv) ten dollars, whichever is greater. No penalty for failure to file a return shall be greater than ten percent of the tax assessable on such return or ten dollars, whichever is greater; provided, however, that the penalty shall in no case exceed the amount of the tax assessable. The assessment of such penalty shall not be deemed a defense to any criminal prosecution for failing to make return of taxable property as may be required by law or ordinance. Penalty for failure to file an application or return may be assessed on the day after such return or application is due; penalty for failure to pay any tax may be assessed on the day after the first installment is due. Any such penalty when so assessed shall become a part of the tax.

No penalty for failure to pay any tax shall be imposed for any assessment made later than two weeks prior to the day on which the taxes are due, if such assessment is made thereafter through the fault of a local official, and if such assessment is paid within two weeks after the notice thereof is mailed.

In the event a transfer of real property ownership occurs after January 1 of a tax year and a real estate tax bill has been mailed pursuant to §§ 58.1-3281 and 58.1-3912, the treasurer or other appropriate local official designated by ordinance of the local governing body in jurisdictions not having a treasurer, upon ascertaining that a property transfer has occurred, may invalidate a bill sent to the prior owner and reissue the bill to the new owner as permitted by § 58.1-3912, and no penalty for failure to pay any tax for any such assessment shall be imposed if the tax is paid within two weeks after the notice thereof is mailed.

Penalty and interest for failure to file a return or to pay a tax shall not be imposed if such failure was not the fault of the taxpayer, or was the fault of the commissioner of revenue or the treasurer, as the case may be. The failure to file a return or to pay a tax due to the death of the taxpayer or a medically determinable physical or mental impairment on the date the return or tax is due shall be

305 presumptive proof of lack of fault on the taxpayer's part, provided the return is filed or the taxes are
306 paid within thirty days of the due date; however, if there is a committee, legal guardian, conservator or
307 other fiduciary handling the individual's affairs, such return shall be filed or such taxes paid within 120
308 days after the fiduciary qualifies or begins to act on behalf of the taxpayer. Interest on such taxes shall
309 accrue until paid in full. Any such fiduciary shall, on behalf of the taxpayer, by the due date, file any
310 required returns and pay any taxes which come due after the 120-day period. The treasurer shall make
311 determinations of fault relating exclusively to failure to pay a tax, and the commissioner of the revenue
312 shall make determinations of fault relating exclusively to failure to file a return. In jurisdictions not
313 having a treasurer or commissioner of the revenue, the governing body may delegate to the appropriate
314 local tax officials the responsibility to make the determination of fault.

315 The governing body may further provide by resolution for reasonable extensions of time, not to
316 exceed ~~ninety~~ 90 days, for the payment of real estate and personal property taxes and for filing returns
317 on tangible personal property, machinery and tools and merchants' capital, and the business, professional,
318 and occupational license tax, whenever good cause exists. The official granting such extension shall
319 keep a record of every such extension. If any taxpayer who has been granted an extension of time for
320 filing his return fails to file his return within the extended time, his case shall be treated the same as if
321 no extension had been granted.

322 This section shall be the sole authority for local ordinances setting due dates of local taxes and
323 penalty and interest thereon, and shall supersede the provisions of any charter or special act.

324 **2. That an amount equal to 90 percent of the total amount distributed to local governments under**
325 **the Personal Property Tax Relief Program during the Commonwealth's fiscal year that began on**
326 **July 1, 2003, shall be appropriated for public education-related purposes in each fiscal year**
327 **beginning with the Commonwealth's fiscal year starting on July 1, 2005.**

328 **3. That §§ 15.2-1636.20, 58.1-3524, 58.1-3525, 58.1-3526, 58.1-3527, 58.1-3528, 58.1-3529, 58.1-3530,**
329 **58.1-3531, 58.1-3532, 58.1-3533, 58.1-3536, and 58.1-3916.01 of the Code of Virginia are repealed**
330 **effective January 1, 2005.**

331 **4. That the provisions of this act shall become effective on January 1, 2005.**