

088233272

SENATE BILL NO. 686

Offered January 15, 2008

A BILL to amend and reenact § 58.1-3901 of the Code of Virginia, relating to certain entities filing a list of tenants, renters, or members with the commissioner of the revenue.

Patrons—McDougle; Delegate: Peace

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3901 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3901. Apartment house, office building, shopping center, trailer camp, trailer court, marina, airport, or storage facility owners or operators to file lists of tenants.

Every person owning or operating any apartment house or any office building or shopping center or any trailer camp or trailer court or marina or privately owned or operated airport in the Commonwealth or storage facility making space available on a rental or leased basis in the Commonwealth shall, on or before February 1 of each year, upon request of the commissioner of the revenue of the county or city in which any such apartment house, office building, shopping center, trailer camp, trailer court, marina, ~~or~~ airport, or storage facility is located, file with such commissioner of the revenue a list giving the name and address of every tenant of such apartment house, office building, shopping center, trailer camp, or trailer court, and the name and address of every person renting or leasing space in a marina for waterborne craft and, at a privately owned or operated airport for airborne craft, or at or within any such storage facility as of January 1 preceding. The governing body of any county adjoining a county having a population of more than 1,000 per square mile may require like information from any such person leasing houses for rent, and violation of any such ordinance requiring the same may be punished as hereinafter provided. Every property owners' association established pursuant to the Property Owners' Association Act (§ 55-508 et seq.), condominium unit owners' association established pursuant to the Condominium Act (§ 55-79.39 et seq.), and proprietary lessees' association established pursuant to the Virginia Real Estate Cooperative Act (§ 55-424 et seq.) shall, upon the written request of the commissioner of the revenue, provide a list of members of such association to the commissioner for use in administering local property taxes. Any person failing to comply with this section shall be guilty of a Class 4 misdemeanor.

INTRODUCED

SB686