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HOUSE BILL NO. 2289

Offered January 14, 2009

Prefiled January 14, 2009

A BILL to amend and reenact § 58.1-3901 of the Code of Virginia, relating to real and personal property taxes; duty of certain entities to provide information to commissioner of the revenue.

Patrons—Cline, Abbitt, Hamilton, Iaquinto, Jones, Landes and 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. Duty of certain entities to provide information to commissioner of the revenue.

A. ~~Every~~ Each 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 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 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 space in a marina for waterborne craft and at a privately owned or operated airport for airborne craft 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. Any person failing to comply with this section shall be guilty of a Class 4 misdemeanor.

B. Each 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.) that maintains a list of owners of the property it manages, shall, upon the written request of the commissioner of the revenue, provide such names to the commissioner of the revenue.

C. Each person or entity owning or operating any self-service storage facility as defined in § 55-417, that leases to any person or entity any portion of the common area of such facility for storage of personal property, including without limitation motor vehicles, trailers, and watercraft, shall, on or before February 1 of each year, upon the written request of the commissioner of the revenue, provide the commissioner of the revenue the name and address of each person or entity leasing such area on the immediately preceding January 1.

INTRODUCED

HB2289