

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3511 of the Code of Virginia, relating to personal property tax;*  
 3 *situs of certain motor vehicles.*

[H 41]

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; except, (i) 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; and (ii) if the owner of a business files a return  
 17 pursuant to § 58.1-3518 for any vehicle with a weight of 10,000 pounds or less registered in Virginia  
 18 and used in the business with the locality from which the use of such vehicle is directed or controlled  
 19 and in which the owner's business has a definite place of business, as defined in § 58.1-3700.1, the situs  
 20 for such vehicles shall be such locality, provided such owner has sufficient evidence that he has paid the  
 21 personal property tax on the business vehicles to such locality. Any person domiciled in another state,  
 22 whose motor vehicle is principally garaged or parked in this Commonwealth during the tax year, shall  
 23 not be subject to a personal property tax on such vehicle upon a showing of sufficient evidence that  
 24 such person has paid a personal property tax on the vehicle in the state in which he is domiciled. In the  
 25 event it cannot be determined where such personal property, described herein, is normally garaged,  
 26 stored or parked, the situs shall be the domicile of the owner of such personal property. However, in the  
 27 event ~~the owner of the~~ that a motor vehicle is used by a full-time student attending an institution of  
 28 higher education, ~~and such use establishes that the motor vehicle is normally garaged at the location of~~  
 29 ~~the institution of higher education,~~ the situs shall be the domicile of ~~such student~~ the owner of the motor  
 30 vehicle, provided the ~~student has presented~~ owner presents sufficient evidence that he has paid a  
 31 personal property tax on the motor vehicle in his domicile, ~~upon request of the locality of the institution~~  
 32 ~~of higher education.~~ Any person who shall pay a personal property tax on a motor vehicle to a county  
 33 or city in this Commonwealth and a similar tax on the same vehicle in the state of his domicile, or in  
 34 the state where such vehicle is normally garaged, docked, or parked, may apply to such county or city  
 35 for a refund of such tax payment. Upon a showing of sufficient evidence that such person has paid the  
 36 tax for the same year in the state in which he is domiciled, the county or city may refund the amount of  
 37 such payment.

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

ENROLLED

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