

VIRGINIA ACTS OF ASSEMBLY — CHAPTER

1  
2  
3  
4  
5  
  
6  
7  
  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56

*An Act to amend and reenact § 58.1-3506, as it is effective for tax years beginning before January 1, 2013, and as it shall become effective for tax years beginning on or after January 1, 2013, of the Code of Virginia, relating to personal property tax; classification of motor vehicles leased by a locality or constitutional officer.*

[H 1522]

Approved

**Be it enacted by the General Assembly of Virginia:**

**1. That § 58.1-3506, as it is effective for tax years beginning before January 1, 2013, and as it shall become effective for tax years beginning on or after January 1, 2013, of the Code of Virginia is amended and reenacted as follows:**

**§ 58.1-3506. (Effective for tax years beginning before January 1, 2013) Other classifications of tangible personal property for taxation.**

A. The items of property set forth below are each declared to be a separate class of property and shall constitute a classification for local taxation separate from other classifications of tangible personal property provided in this chapter:

- 1. a. Boats or watercraft weighing five tons or more, not used solely for business purposes;
- b. Boats or watercraft weighing less than five tons, not used solely for business purposes;
- 2. Aircraft having a maximum passenger seating capacity of no more than 50 that are owned and operated by scheduled air carriers operating under certificates of public convenience and necessity issued by the State Corporation Commission or the Civil Aeronautics Board;
- 3. Aircraft having a registered empty gross weight equal to or greater than 20,000 pounds that are not owned or operated by scheduled air carriers recognized under federal law, but not including any aircraft described in subdivision 4;
- 4. Aircraft that are (i) considered Warbirds, manufactured and intended for military use, excluding those manufactured after 1954, and (ii) used only for (a) exhibit or display to the general public and otherwise used for educational purposes (including such flights as are necessary for testing, maintaining, or preparing such aircraft for safe operation), or (b) airshow and flight demonstrations (including such flights necessary for testing, maintaining, or preparing such aircraft for safe operation), shall constitute a new class of property. Such class of property shall not include any aircraft used for commercial purposes, including transportation and other services for a fee;
- 5. All other aircraft not included in subdivisions A 2, A 3, or A 4 and flight simulators;
- 6. Antique motor vehicles as defined in § 46.2-100 which may be used for general transportation purposes as provided in subsection C of § 46.2-730;
- 7. Tangible personal property used in a research and development business;
- 8. Heavy construction machinery not used for business purposes, including but not limited to land movers, bulldozers, front-end loaders, graders, packers, power shovels, cranes, pile drivers, forest harvesting and silvicultural activity equipment and ditch and other types of diggers;
- 9. Generating equipment purchased after December 31, 1974, for the purpose of changing the energy source of a manufacturing plant from oil or natural gas to coal, wood, wood bark, wood residue, or any other alternative energy source for use in manufacturing and any cogeneration equipment purchased to achieve more efficient use of any energy source. Such generating equipment and cogeneration equipment shall include, without limitation, such equipment purchased by firms engaged in the business of generating electricity or steam, or both;
- 10. Vehicles without motive power, used or designed to be used as manufactured homes as defined in § 36-85.3;
- 11. Computer hardware used by businesses primarily engaged in providing data processing services to other nonrelated or nonaffiliated businesses;
- 12. Privately owned pleasure boats and watercraft, 18 feet and over, used for recreational purposes only;
- 13. Privately owned vans with a seating capacity of not less than seven nor more than 15 persons, including the driver, used exclusively pursuant to a ridesharing arrangement as defined in § 46.2-1400;
- 14. Motor vehicles specially equipped to provide transportation for physically handicapped individuals;
- 15. Motor vehicles (i) owned by members of a volunteer rescue squad or volunteer fire department or (ii) leased by members of a volunteer rescue squad or volunteer fire department if the member is

57 obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle. One  
58 motor vehicle that is owned by each volunteer rescue squad member or volunteer fire department  
59 member, or leased by each volunteer rescue squad member or volunteer fire department member if the  
60 member is obligated by the terms of the lease to pay tangible personal property tax on the motor  
61 vehicle, may be specially classified under this section, provided the volunteer rescue squad member or  
62 volunteer fire department member regularly responds to emergency calls. The volunteer shall furnish the  
63 commissioner of revenue, or other assessing officer, with a certification by the chief or head of the  
64 volunteer organization, that the volunteer is a member of the volunteer rescue squad or fire department  
65 who regularly responds to calls or regularly performs other duties for the rescue squad or fire  
66 department, and the motor vehicle owned or leased by the volunteer rescue squad member or volunteer  
67 fire department member is identified. The certification shall be submitted by January 31 of each year to  
68 the commissioner of revenue or other assessing officer; however, the commissioner of revenue or other  
69 assessing officer shall be authorized, in his discretion, and for good cause shown and without fault on  
70 the part of the member, to accept a certification after the January 31 deadline. In any county that  
71 prorates the assessment of tangible personal property pursuant to § 58.1-3516, a replacement vehicle may  
72 be certified and classified pursuant to this subsection when the vehicle certified as of the immediately  
73 prior January date is transferred during the tax year;

74 16. Motor vehicles (i) owned by auxiliary members of a volunteer rescue squad or volunteer fire  
75 department or (ii) leased by auxiliary members of a volunteer rescue squad or volunteer fire department  
76 if the member is obligated by the terms of the lease to pay tangible personal property tax on the motor  
77 vehicle. One motor vehicle that is regularly used by each auxiliary volunteer fire department or rescue  
78 squad member may be specially classified under this section. The auxiliary member shall furnish the  
79 commissioner of revenue, or other assessing officer, with a certification by the chief or head of the  
80 volunteer organization, that the volunteer is an auxiliary member of the volunteer rescue squad or fire  
81 department who regularly performs duties for the rescue squad or fire department, and the motor vehicle  
82 is identified as regularly used for such purpose; however, if a volunteer rescue squad or fire department  
83 member and an auxiliary member are members of the same household, that household shall be allowed  
84 no more than two special classifications under this subdivision or subdivision 15 of this section. The  
85 certification shall be submitted by January 31 of each year to the commissioner of revenue or other  
86 assessing officer; however, the commissioner of revenue or other assessing officer shall be authorized, in  
87 his discretion, and for good cause shown and without fault on the part of the member, to accept a  
88 certification after the January 31 deadline;

89 17. Motor vehicles owned by a nonprofit organization and used to deliver meals to homebound  
90 persons or provide transportation to senior or handicapped citizens in the community to carry out the  
91 purposes of the nonprofit organization;

92 18. Privately owned camping trailers as defined in § 46.2-100, and privately owned travel trailers as  
93 defined in § 46.2-1900, which are used for recreational purposes only, and privately owned trailers as  
94 defined in § 46.2-100 which are designed and used for the transportation of horses except those trailers  
95 described in subdivision A 11 of § 58.1-3505;

96 19. One motor vehicle owned and regularly used by a veteran who has either lost, or lost the use of,  
97 one or both legs, or an arm or a hand, or who is blind or who is permanently and totally disabled as  
98 certified by the Department of Veterans Services. In order to qualify, the veteran shall provide a written  
99 statement to the commissioner of revenue or other assessing officer from the Department of Veterans  
100 Services that the veteran has been so designated or classified by the Department of Veterans Services as  
101 to meet the requirements of this section, and that his disability is service-connected. For purposes of this  
102 section, a person is blind if he meets the provisions of § 46.2-100;

103 20. Motor vehicles (i) owned by persons who have been appointed to serve as auxiliary police  
104 officers pursuant to Article 3 (§ 15.2-1731 et seq.) of Chapter 17 of Title 15.2 or (ii) leased by persons  
105 who have been so appointed to serve as auxiliary police officers if the person is obligated by the terms  
106 of the lease to pay tangible personal property tax on the motor vehicle. One motor vehicle that is  
107 regularly used by each auxiliary police officer to respond to auxiliary police duties may be specially  
108 classified under this section. In order to qualify for such classification, any auxiliary police officer who  
109 applies for such classification shall identify the vehicle for which this classification is sought, and shall  
110 furnish the commissioner of revenue or other assessing officer with a certification from the governing  
111 body that has appointed such auxiliary police officer or from the official who has appointed such  
112 auxiliary officers. That certification shall state that the applicant is an auxiliary police officer who  
113 regularly uses a motor vehicle to respond to auxiliary police duties, and it shall state that the vehicle for  
114 which the classification is sought is the vehicle that is regularly used for that purpose. The certification  
115 shall be submitted by January 31 of each year to the commissioner of revenue or other assessing officer;  
116 however, the commissioner of revenue or other assessing officer shall be authorized, in his discretion,  
117 and for good cause shown and without fault on the part of the member, to accept a certification after the

118 January 31 deadline;

119 21. Until the first to occur of June 30, 2019, or the date that a special improvements tax is no longer  
120 levied under § 15.2-4607 on property within a Multicounty Transportation Improvement District created  
121 pursuant to Chapter 46 (§ 15.2-4600 et seq.) of Title 15.2, tangible personal property that is used in  
122 manufacturing, testing, or operating satellites within a Multicounty Transportation Improvement District,  
123 provided that such business personal property is put into service within the District on or after July 1,  
124 1999;

125 22. Motor vehicles which use clean special fuels as defined in § 46.2-749.3, which shall not include  
126 any vehicle described in subdivision 38 or 40;

127 23. Wild or exotic animals kept for public exhibition in an indoor or outdoor facility that is properly  
128 licensed by the federal government, the Commonwealth, or both, and that is properly zoned for such  
129 use. "Wild animals" means any animals that are found in the wild, or in a wild state, within the  
130 boundaries of the United States, its territories or possessions. "Exotic animals" means any animals that  
131 are found in the wild, or in a wild state, and are native to a foreign country;

132 24. Furniture, office, and maintenance equipment, exclusive of motor vehicles, that are owned and  
133 used by an organization whose real property is assessed in accordance with § 58.1-3284.1 and that is  
134 used by that organization for the purpose of maintaining or using the open or common space within a  
135 residential development;

136 25. Motor vehicles, trailers, and semitrailers with a gross vehicle weight of 10,000 pounds or more  
137 used to transport property for hire by a motor carrier engaged in interstate commerce;

138 26. All tangible personal property employed in a trade or business other than that described in  
139 subdivisions A 1 through A 18, except for subdivision A 17, of § 58.1-3503;

140 27. Programmable computer equipment and peripherals employed in a trade or business;

141 28. Privately owned pleasure boats and watercraft, motorized and under 18 feet, used for recreational  
142 purposes only;

143 29. Privately owned pleasure boats and watercraft, nonmotorized and under 18 feet, used for  
144 recreational purposes only;

145 30. Privately owned motor homes as defined in § 46.2-100 that are used for recreational purposes  
146 only;

147 31. Tangible personal property used in the provision of Internet services. For purposes of this  
148 subdivision, "Internet service" means a service, including an Internet Web-hosting service, that enables  
149 users to access content, information, electronic mail, and the Internet as part of a package of services  
150 sold to customers;

151 32. Motor vehicles (i) owned by persons who serve as auxiliary, reserve, or special deputy sheriffs or  
152 (ii) leased by persons who serve as auxiliary, reserve, or special deputy sheriffs if the person is  
153 obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle. For  
154 purposes of this subdivision, the term "auxiliary deputy sheriff" means auxiliary, reserve, or special  
155 deputy sheriff. One motor vehicle that is regularly used by each auxiliary deputy sheriff to respond to  
156 auxiliary deputy sheriff duties may be specially classified under this section. In order to qualify for such  
157 classification, any auxiliary deputy sheriff who applies for such classification shall identify the vehicle  
158 for which this classification is sought, and shall furnish the commissioner of revenue or other assessing  
159 officer with a certification from the governing body that has appointed such auxiliary deputy sheriff or  
160 from the official who has appointed such auxiliary deputy sheriff. That certification shall state that the  
161 applicant is an auxiliary deputy sheriff who regularly uses a motor vehicle to respond to such auxiliary  
162 duties, and it shall state that the vehicle for which the classification is sought is the vehicle that is  
163 regularly used for that purpose. The certification shall be submitted by January 31 of each year to the  
164 commissioner of revenue or other assessing officer; however, the commissioner of revenue or other  
165 assessing officer shall be authorized, in his discretion, and for good cause shown and without fault on  
166 the part of the member, to accept a certification after the January 31 deadline;

167 33. Forest harvesting and silvicultural activity equipment;

168 34. Equipment used primarily for research, development, production, or provision of biotechnology  
169 for the purpose of developing or providing products or processes for specific commercial or public  
170 purposes, including, but not limited to, medical, pharmaceutical, nutritional, and other health-related  
171 purposes; agricultural purposes; or environmental purposes but not for human cloning purposes as  
172 defined in § 32.1-162.21 or for products or purposes related to human embryo stem cells. For purposes  
173 of this section, biotechnology equipment means equipment directly used in activities associated with the  
174 science of living things;

175 35. Boats or watercraft weighing less than five tons, used for business purposes only;

176 36. Boats or watercraft weighing five tons or more, used for business purposes only;

177 37. Tangible personal property which is owned and operated by a service provider who is not a  
178 CMRS provider and is not licensed by the FCC used to provide, for a fee, wireless broadband Internet

179 service. For purposes of this subdivision, "wireless broadband Internet service" means a service that  
 180 enables customers to access, through a wireless connection at an upload or download bit rate of more  
 181 than one megabyte per second, Internet service, as defined in § 58.1-602, as part of a package of  
 182 services sold to customers;

183 38. Low-speed vehicles as defined in § 46.2-100;

184 39. Motor vehicles with a seating capacity of not less than 30 persons, including the driver;

185 40. Motor vehicles powered solely by electricity; ~~and~~

186 41. Tangible personal property designed and used primarily for the purpose of manufacturing a  
 187 product from renewable energy as defined in § 56-576; ; *and*

188 42. *Motor vehicles leased by a county, city, town, or constitutional officer if the locality or*  
 189 *constitutional officer is obligated by the terms of the lease to pay tangible personal property tax on the*  
 190 *motor vehicle.*

191 B. The governing body of any county, city or town may levy a tax on the property enumerated in  
 192 subsection A at different rates from the tax levied on other tangible personal property. The rates of tax  
 193 and the rates of assessment shall (i) for purposes of subdivisions 1, 2, 3, 4, 5, 6, 8, 11 through 20, 22  
 194 through 24, and 26 through 41 42 of subsection A, not exceed that applicable to the general class of  
 195 tangible personal property, (ii) for purposes of subdivisions A 7, A 9, A 21, and A 25, not exceed that  
 196 applicable to machinery and tools, and (iii) for purposes of subdivision A 10, equal that applicable to  
 197 real property. *If a motor vehicle is included in multiple classifications under subsection A, then the rate*  
 198 *of tax shall be the lowest rate assigned to such classifications.*

199 C. Notwithstanding any other provision of this section, for any qualifying vehicle, as such term is  
 200 defined in § 58.1-3523, (i) included in any separate class of property in subsection A and (ii) assessed  
 201 for tangible personal property taxes by a county, city, or town receiving a payment from the  
 202 Commonwealth under Chapter 35.1 of this title for providing tangible personal property tax relief, the  
 203 county, city, or town may levy the tangible personal property tax on such qualifying vehicle at a rate  
 204 not to exceed the rates of tax and rates of assessment required under such chapter.

205 **§ 58.1-3506. (Effective for tax years beginning on or after January 1, 2013) Other classifications**  
 206 **of tangible personal property for taxation.**

207 A. The items of property set forth below are each declared to be a separate class of property and  
 208 shall constitute a classification for local taxation separate from other classifications of tangible personal  
 209 property provided in this chapter:

210 1. a. Boats or watercraft weighing five tons or more, not used solely for business purposes;

211 b. Boats or watercraft weighing less than five tons, not used solely for business purposes;

212 2. Aircraft having a maximum passenger seating capacity of no more than 50 that are owned and  
 213 operated by scheduled air carriers operating under certificates of public convenience and necessity issued  
 214 by the State Corporation Commission or the Civil Aeronautics Board;

215 3. Aircraft having a registered empty gross weight equal to or greater than 20,000 pounds that are  
 216 not owned or operated by scheduled air carriers recognized under federal law, but not including any  
 217 aircraft described in subdivision 4;

218 4. Aircraft that are (i) considered Warbirds, manufactured and intended for military use, excluding  
 219 those manufactured after 1954, and (ii) used only for (a) exhibit or display to the general public and  
 220 otherwise used for educational purposes (including such flights as are necessary for testing, maintaining,  
 221 or preparing such aircraft for safe operation), or (b) airshow and flight demonstrations (including such  
 222 flights necessary for testing, maintaining, or preparing such aircraft for safe operation), shall constitute a  
 223 new class of property. Such class of property shall not include any aircraft used for commercial  
 224 purposes, including transportation and other services for a fee;

225 5. All other aircraft not included in subdivisions A 2, A 3, or A 4 and flight simulators;

226 6. Antique motor vehicles as defined in § 46.2-100 which may be used for general transportation  
 227 purposes as provided in subsection C of § 46.2-730;

228 7. Tangible personal property used in a research and development business;

229 8. Heavy construction machinery not used for business purposes, including but not limited to land  
 230 movers, bulldozers, front-end loaders, graders, packers, power shovels, cranes, pile drivers, forest  
 231 harvesting and silvicultural activity equipment and ditch and other types of diggers;

232 9. Generating equipment purchased after December 31, 1974, for the purpose of changing the energy  
 233 source of a manufacturing plant from oil or natural gas to coal, wood, wood bark, wood residue, or any  
 234 other alternative energy source for use in manufacturing and any cogeneration equipment purchased to  
 235 achieve more efficient use of any energy source. Such generating equipment and cogeneration equipment  
 236 shall include, without limitation, such equipment purchased by firms engaged in the business of  
 237 generating electricity or steam, or both;

238 10. Vehicles without motive power, used or designed to be used as manufactured homes as defined  
 239 in § 36-85.3;

240 11. Computer hardware used by businesses primarily engaged in providing data processing services  
241 to other nonrelated or nonaffiliated businesses;

242 12. Privately owned pleasure boats and watercraft, 18 feet and over, used for recreational purposes  
243 only;

244 13. Privately owned vans with a seating capacity of not less than seven nor more than 15 persons,  
245 including the driver, used exclusively pursuant to a ridesharing arrangement as defined in § 46.2-1400;

246 14. Motor vehicles specially equipped to provide transportation for physically handicapped  
247 individuals;

248 15. Motor vehicles (i) owned by members of a volunteer rescue squad or volunteer fire department  
249 or (ii) leased by members of a volunteer rescue squad or volunteer fire department if the member is  
250 obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle. One  
251 motor vehicle that is owned by each volunteer rescue squad member or volunteer fire department  
252 member, or leased by each volunteer rescue squad member or volunteer fire department member if the  
253 member is obligated by the terms of the lease to pay tangible personal property tax on the motor  
254 vehicle, may be specially classified under this section, provided the volunteer rescue squad member or  
255 volunteer fire department member regularly responds to emergency calls. The volunteer shall furnish the  
256 commissioner of revenue, or other assessing officer, with a certification by the chief or head of the  
257 volunteer organization, that the volunteer is a member of the volunteer rescue squad or fire department  
258 who regularly responds to calls or regularly performs other duties for the rescue squad or fire  
259 department, and the motor vehicle owned or leased by the volunteer rescue squad member or volunteer  
260 fire department member is identified. The certification shall be submitted by January 31 of each year to  
261 the commissioner of revenue or other assessing officer; however, the commissioner of revenue or other  
262 assessing officer shall be authorized, in his discretion, and for good cause shown and without fault on  
263 the part of the member, to accept a certification after the January 31 deadline. In any county that  
264 prorates the assessment of tangible personal property pursuant to § 58.1-3516, a replacement vehicle may  
265 be certified and classified pursuant to this subsection when the vehicle certified as of the immediately  
266 prior January date is transferred during the tax year;

267 16. Motor vehicles (i) owned by auxiliary members of a volunteer rescue squad or volunteer fire  
268 department or (ii) leased by auxiliary members of a volunteer rescue squad or volunteer fire department  
269 if the member is obligated by the terms of the lease to pay tangible personal property tax on the motor  
270 vehicle. One motor vehicle that is regularly used by each auxiliary volunteer fire department or rescue  
271 squad member may be specially classified under this section. The auxiliary member shall furnish the  
272 commissioner of revenue, or other assessing officer, with a certification by the chief or head of the  
273 volunteer organization, that the volunteer is an auxiliary member of the volunteer rescue squad or fire  
274 department who regularly performs duties for the rescue squad or fire department, and the motor vehicle  
275 is identified as regularly used for such purpose; however, if a volunteer rescue squad or fire department  
276 member and an auxiliary member are members of the same household, that household shall be allowed  
277 no more than two special classifications under this subdivision or subdivision 15. The certification shall  
278 be submitted by January 31 of each year to the commissioner of revenue or other assessing officer;  
279 however, the commissioner of revenue or other assessing officer shall be authorized, in his discretion,  
280 and for good cause shown and without fault on the part of the member, to accept a certification after the  
281 January 31 deadline;

282 17. Motor vehicles owned by a nonprofit organization and used to deliver meals to homebound  
283 persons or provide transportation to senior or handicapped citizens in the community to carry out the  
284 purposes of the nonprofit organization;

285 18. Privately owned camping trailers as defined in § 46.2-100, and privately owned travel trailers as  
286 defined in § 46.2-1900, which are used for recreational purposes only, and privately owned trailers as  
287 defined in § 46.2-100 which are designed and used for the transportation of horses except those trailers  
288 described in subdivision A 11 of § 58.1-3505;

289 19. One motor vehicle owned and regularly used by a veteran who has either lost, or lost the use of,  
290 one or both legs, or an arm or a hand, or who is blind or who is permanently and totally disabled as  
291 certified by the Department of Veterans Services. In order to qualify, the veteran shall provide a written  
292 statement to the commissioner of revenue or other assessing officer from the Department of Veterans  
293 Services that the veteran has been so designated or classified by the Department of Veterans Services as  
294 to meet the requirements of this section, and that his disability is service-connected. For purposes of this  
295 section, a person is blind if he meets the provisions of § 46.2-100;

296 20. Motor vehicles (i) owned by persons who have been appointed to serve as auxiliary police  
297 officers pursuant to Article 3 (§ 15.2-1731 et seq.) of Chapter 17 of Title 15.2 or (ii) leased by persons  
298 who have been so appointed to serve as auxiliary police officers if the person is obligated by the terms  
299 of the lease to pay tangible personal property tax on the motor vehicle. One motor vehicle that is  
300 regularly used by each auxiliary police officer to respond to auxiliary police duties may be specially

301 classified under this section. In order to qualify for such classification, any auxiliary police officer who  
302 applies for such classification shall identify the vehicle for which this classification is sought, and shall  
303 furnish the commissioner of revenue or other assessing officer with a certification from the governing  
304 body that has appointed such auxiliary police officer or from the official who has appointed such  
305 auxiliary officers. That certification shall state that the applicant is an auxiliary police officer who  
306 regularly uses a motor vehicle to respond to auxiliary police duties, and it shall state that the vehicle for  
307 which the classification is sought is the vehicle that is regularly used for that purpose. The certification  
308 shall be submitted by January 31 of each year to the commissioner of revenue or other assessing officer;  
309 however, the commissioner of revenue or other assessing officer shall be authorized, in his discretion,  
310 and for good cause shown and without fault on the part of the member, to accept a certification after the  
311 January 31 deadline;

312 21. Until the first to occur of June 30, 2019, or the date that a special improvements tax is no longer  
313 levied under § 15.2-4607 on property within a Multicounty Transportation Improvement District created  
314 pursuant to Chapter 46 (§ 15.2-4600 et seq.) of Title 15.2, tangible personal property that is used in  
315 manufacturing, testing, or operating satellites within a Multicounty Transportation Improvement District,  
316 provided that such business personal property is put into service within the District on or after July 1,  
317 1999;

318 22. Motor vehicles which use clean special fuels as defined in § 46.2-749.3, which shall not include  
319 any vehicle described in subdivision 38 or 40;

320 23. Wild or exotic animals kept for public exhibition in an indoor or outdoor facility that is properly  
321 licensed by the federal government, the Commonwealth, or both, and that is properly zoned for such  
322 use. "Wild animals" means any animals that are found in the wild, or in a wild state, within the  
323 boundaries of the United States, its territories or possessions. "Exotic animals" means any animals that  
324 are found in the wild, or in a wild state, and are native to a foreign country;

325 24. Furniture, office, and maintenance equipment, exclusive of motor vehicles, that are owned and  
326 used by an organization whose real property is assessed in accordance with § 58.1-3284.1 and that is  
327 used by that organization for the purpose of maintaining or using the open or common space within a  
328 residential development;

329 25. Motor vehicles, trailers, and semitrailers with a gross vehicle weight of 10,000 pounds or more  
330 used to transport property for hire by a motor carrier engaged in interstate commerce;

331 26. All tangible personal property employed in a trade or business other than that described in  
332 subdivisions A 1 through A 18, except for subdivision A 17, of § 58.1-3503;

333 27. Programmable computer equipment and peripherals employed in a trade or business;

334 28. Privately owned pleasure boats and watercraft, motorized and under 18 feet, used for recreational  
335 purposes only;

336 29. Privately owned pleasure boats and watercraft, nonmotorized and under 18 feet, used for  
337 recreational purposes only;

338 30. Privately owned motor homes as defined in § 46.2-100 that are used for recreational purposes  
339 only;

340 31. Tangible personal property used in the provision of Internet services. For purposes of this  
341 subdivision, "Internet service" means a service, including an Internet Web-hosting service, that enables  
342 users to access content, information, electronic mail, and the Internet as part of a package of services  
343 sold to customers;

344 32. Motor vehicles (i) owned by persons who serve as auxiliary, reserve, volunteer, or special deputy  
345 sheriffs or (ii) leased by persons who serve as auxiliary, reserve, volunteer, or special deputy sheriffs if  
346 the person is obligated by the terms of the lease to pay tangible personal property tax on the motor  
347 vehicle. For purposes of this subdivision, the term "auxiliary deputy sheriff" means auxiliary, reserve,  
348 volunteer, or special deputy sheriff. One motor vehicle that is regularly used by each auxiliary deputy  
349 sheriff to respond to auxiliary deputy sheriff duties may be specially classified under this section. In  
350 order to qualify for such classification, any auxiliary deputy sheriff who applies for such classification  
351 shall identify the vehicle for which this classification is sought, and shall furnish the commissioner of  
352 revenue or other assessing officer with a certification from the governing body that has appointed such  
353 auxiliary deputy sheriff or from the official who has appointed such auxiliary deputy sheriff. That  
354 certification shall state that the applicant is an auxiliary deputy sheriff who regularly uses a motor  
355 vehicle to respond to such auxiliary duties, and it shall state that the vehicle for which the classification  
356 is sought is the vehicle that is regularly used for that purpose. The certification shall be submitted by  
357 January 31 of each year to the commissioner of revenue or other assessing officer; however, the  
358 commissioner of revenue or other assessing officer shall be authorized, in his discretion, and for good  
359 cause shown and without fault on the part of the member, to accept a certification after the January 31  
360 deadline;

361 33. Forest harvesting and silvicultural activity equipment;

362 34. Equipment used primarily for research, development, production, or provision of biotechnology  
 363 for the purpose of developing or providing products or processes for specific commercial or public  
 364 purposes, including, but not limited to, medical, pharmaceutical, nutritional, and other health-related  
 365 purposes; agricultural purposes; or environmental purposes but not for human cloning purposes as  
 366 defined in § 32.1-162.21 or for products or purposes related to human embryo stem cells. For purposes  
 367 of this section, biotechnology equipment means equipment directly used in activities associated with the  
 368 science of living things;

369 35. Boats or watercraft weighing less than five tons, used for business purposes only;

370 36. Boats or watercraft weighing five tons or more, used for business purposes only;

371 37. Tangible personal property which is owned and operated by a service provider who is not a  
 372 CMRS provider and is not licensed by the FCC used to provide, for a fee, wireless broadband Internet  
 373 service. For purposes of this subdivision, "wireless broadband Internet service" means a service that  
 374 enables customers to access, through a wireless connection at an upload or download bit rate of more  
 375 than one megabyte per second, Internet service, as defined in § 58.1-602, as part of a package of  
 376 services sold to customers;

377 38. Low-speed vehicles as defined in § 46.2-100;

378 39. Motor vehicles with a seating capacity of not less than 30 persons, including the driver;

379 40. Motor vehicles powered solely by electricity; ~~and~~

380 41. Tangible personal property designed and used primarily for the purpose of manufacturing a  
 381 product from renewable energy as defined in § 56-576-; *and*

382 42. *Motor vehicles leased by a county, city, town, or constitutional officer if the locality or*  
 383 *constitutional officer is obligated by the terms of the lease to pay tangible personal property tax on the*  
 384 *motor vehicle.*

385 B. The governing body of any county, city or town may levy a tax on the property enumerated in  
 386 subsection A at different rates from the tax levied on other tangible personal property. The rates of tax  
 387 and the rates of assessment shall (i) for purposes of subdivisions 1, 2, 3, 4, 5, 6, 8, 11 through 20, 22  
 388 through 24, and 26 through ~~41~~ 42 of subsection A, not exceed that applicable to the general class of  
 389 tangible personal property, (ii) for purposes of subdivisions A 7, A 9, A 21, and A 25, not exceed that  
 390 applicable to machinery and tools, and (iii) for purposes of subdivision A 10, equal that applicable to  
 391 real property. *If a motor vehicle is included in multiple classifications under subsection A, then the rate*  
 392 *of tax shall be the lowest rate assigned to such classifications.*

393 C. Notwithstanding any other provision of this section, for any qualifying vehicle, as such term is  
 394 defined in § 58.1-3523, (i) included in any separate class of property in subsection A and (ii) assessed  
 395 for tangible personal property taxes by a county, city, or town receiving a payment from the  
 396 Commonwealth under Chapter 35.1 for providing tangible personal property tax relief, the county, city,  
 397 or town may levy the tangible personal property tax on such qualifying vehicle at a rate not to exceed  
 398 the rates of tax and rates of assessment required under such chapter.