

DEPARTMENT OF TAXATION

2013 Fiscal Impact Statement

1. **Patron** Robert H. Brink

3. **Committee** House Finance

4. **Title** Local Officers; Requirements for Motor
Vehicles in Personal Property Tax Book

2. **Bill Number** HB 1957

House of Origin:

 X **Introduced**

 Substitute

 Engrossed

Second House:

 In Committee

 Substitute

 Enrolled

5. Summary/Purpose:

This bill would require the Department of Taxation to mandate that local commissioners of the revenue include a motor vehicle's make, model, year, and owner's name in the personal property tax book that lists all the personal property in the commissioner's locality.

Under current law, the Department of Taxation is responsible for prescribing the form of the personal property book used by local commissioners of the revenue. Pursuant to the 2012 Appropriations Act, the Department may furnish personal property tax books to local commissioners of the revenue by posting these documents on the Department's web site.

The effective date of this bill is not specified.

6. **Budget amendment necessary:** No.

7. **No Fiscal Impact** (See Line 8.)

8. Fiscal implications:

This bill would have no impact on state or local revenues.

9. Specific agency or political subdivisions affected:

All localities
Department of Taxation

10. **Technical amendment necessary:** No.

11. Other comments:

Virginia law requires that local commissioners of the revenue retain a personal property book, in which they must list all the personal property in the locality. Each commissioner must retain the original personal property book in his or her office, deliver one copy to the

treasurer of his or her county or city, and if requested by the Department in writing, deliver one copy to the Department of Taxation. The personal property books may be produced in the form of microfilm, microfiche, microphotographic process, or by electronic means. Most localities are computerized and currently maintain and distribute this information electronically.

The Department of Taxation is responsible for prescribing the form of the commissioner's personal property books. The Department must furnish each commissioner three copies of blank personal property books according to the Department's prescribed mandates and must provide the commissioners with the printed forms of land or other tax books required by law, as well as blank forms of returns to be filed by taxpayers. Pursuant to the 2012 Appropriations Act, the Department may furnish personal property tax books to local commissioners of the revenue by posting these documents on the Department's web site. The treasurer and the commissioner of the revenue must preserve copies of the book for six years following the tax year to which the personal property book relates. The Department understands that most localities maintain this information electronically.

Proposal

This bill would require the Department of Taxation to mandate that local commissioners of the revenue include a motor vehicle's make, model, year, and owner's name in the personal property tax book that lists all the personal property in the commissioner's locality.

As this information is currently used by the local Commissioners of the Revenue when they assess the personal property tax on motor vehicles, this bill would only change how the information is published in the personal property tax book.

The effective date of this bill is not specified.

Similar Legislation

House Bill 1958 would require apartment owners and operators and property owners' associations to have each tenant or homeowner complete motor vehicle registration forms for submission to the local commissioner of the revenue, upon his request.

cc : Secretary of Finance

Date: 1/15/2013 KP
DLAS File Name: HB1957F161