

# DEPARTMENT OF TAXATION

## 2013 Fiscal Impact Statement

1. **Patron** Robert H. Brink

2. **Bill Number** HB 1958

3. **Committee** House Finance

**House of Origin:**

  X   **Introduced**

       **Substitute**

       **Engrossed**

4. **Title** Local Taxes; Duty to Have Tenants and  
Home Owners Complete Registration Forms

**Second House:**

       **In Committee**

       **Substitute**

       **Enrolled**

### 5. **Summary/Purpose:**

This bill 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.

Under current law, owners and operators of apartment houses, office buildings, shopping centers, trailer camps, trailer courts, marinas, privately owned or operated airports in Virginia, self-service storage facilities, condominium unit owners' associations, and proprietary lessees' associations must file a list that provides the name and address of every tenant or owner of these properties, upon written request of the local commissioner.

The effective date of this bill is not specified.

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

7. **Fiscal Impact Estimates Are:** Not Available. (See Line 8.)

### 8. **Fiscal implications:**

This bill would have no impact on state revenues.

To the extent that localities are able to assess additional local taxes based on the registration forms apartment owners and property owners' associations have tenants and property owners complete, the bill would result in a local revenue increase, the magnitude of which is unknown.

### 9. **Specific agency or political subdivisions affected:**

All localities

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

## 11. Other comments:

### Current Law

Current law requires that, upon written request of the Commissioner of the Revenue, every person owning or operating an apartment house, office building, shopping center, trailer camp, trailer court, marina, or privately owned or operated airport in Virginia, as well as owners or operators of self-service storage facilities that make the outdoor common area of such facilities available for storage of tangible personal property on a rental or leased basis, file with the Commissioner of the Revenue a list that provides the name and address of every tenant of these properties as of January 1<sup>st</sup>. The owners or operators must provide such list to the Commissioner of the Revenue on or before February 1<sup>st</sup> of every year. In addition, upon written request of the Commissioner, condominium unit owners' associations and proprietary lessees' associations must provide a list of the owners of property it manages, to the extent it maintains such a list. Anyone failing to comply with these requirements is guilty of a Class 4 misdemeanor.

### Proposal

This bill 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. The apartment owner operator and the association would be required to deliver or mail the forms to the Commissioner of the Revenue. Under the terms of the bill, the Commissioner would be authorized to allow the bills to be transmitted electronically.

The effective date of this bill is not specified.

### Similar Legislation

**House Bill 1957** 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.

cc : Secretary of Finance

Date: 1/14/2013 KP  
DLAS File Name: HB1958F161