

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3505 of the Code of Virginia, relating to personal property tax;*
3 *definition of agricultural products.*

4 [H 1022]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-3505 of the Code of Virginia is amended and reenacted as follows:**8 **§ 58.1-3505. Classification of farm animals, certain grains, agricultural products, farm**
9 **machinery, farm implements and equipment; governing body may exempt.**10 A. Farm animals, grains and other feeds used for the nurture of farm animals, agricultural products
11 *as defined in § 3.2-6400*, farm machinery and farm implements are hereby defined as separate items of
12 taxation and classified as follows:

13 1. Horses, mules and other kindred animals.

14 2. Cattle.

15 3. Sheep and goats.

16 4. Hogs.

17 5. Poultry.

18 6. Grains and other feeds used for the nurture of farm animals.

19 7. Grain; tobacco; wine produced by farm wineries as defined in § 4.1-100 and other agricultural
20 products in the hands of a producer.21 8. Farm machinery other than the farm machinery described in subdivision 10, and farm implements,
22 which shall include equipment and machinery used by farm wineries as defined in § 4.1-100 in the
23 production of wine.24 9. Equipment used by farmers or farm cooperatives qualifying under § 521 of the Internal Revenue
25 Code to manufacture industrial ethanol, provided that the materials from which the ethanol is derived
26 consist primarily of farm products.27 10. Farm machinery designed solely for the planting, production or harvesting of a single product or
28 commodity.29 11. Privately owned trailers as defined in § 46.2-100 that are primarily used by farmers in their
30 farming operations for the transportation of farm animals or other farm products as enumerated in
31 subdivisions A 1 through A 7 of this section.32 12. Motor vehicles that are used exclusively for agricultural purposes, for which the owner is not
33 required to obtain a registration certificate, license plate, and decal or pay a registration fee pursuant to
34 § 46.2-665, 46.2-666, or 46.2-670.35 13. Trucks or tractor trucks as defined in § 46.2-100, that are exclusively used by farmers in their
36 farming operations for the transportation of farm animals or other farm products as enumerated in
37 subdivisions 1 through 7 or for the transport of farm-related machinery.38 B. The governing body of any county, city or town may, by ordinance duly adopted, exempt in
39 whole or in part from taxation, or provide a different rate of tax upon, all or any of the above classes of
40 farm animals, grains and feeds used for the nurture of farm animals, farm vehicles, and farm machinery,
41 implements or equipment set forth in subsection A.42 C. Grain; tobacco; wine produced by farm wineries as defined in § 4.1-100; and other agricultural
43 products, *as defined in § 3.2-6400*, shall be exempt from taxation *under this chapter* while in the hands
44 of a producer.

ENROLLED

HB1022ER