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SENATE BILL NO. 899

Offered January 8, 2020

Prefiled January 8, 2020

A BILL to amend and reenact §§ 33.2-2509, 58.1-802.3, and 58.1-1743 of the Code of Virginia, relating to transit funding.

Patrons—Saslaw and Boysko

Referred to Committee on Finance and Appropriations

Be it enacted by the General Assembly of Virginia:

1. That §§ 33.2-2509, 58.1-802.3, and 58.1-1743 of the Code of Virginia are amended and reenacted as follows:

§ 33.2-2509. Northern Virginia Transportation Authority Fund.

There is hereby created in the state treasury a special nonreverting fund for Planning District 8 to be known as the Northern Virginia Transportation Authority Fund, referred to in this chapter as "the Fund." The Fund shall be established on the books of the Comptroller. All revenues dedicated to the Fund pursuant to § §§ 58.1-638 and 58.1-802.3, any other funds that may be appropriated by the General Assembly, and any funds that may be received for the credit of the Fund from any other source shall be paid into the state treasury and credited to the Fund. Interest earned on moneys in the Fund shall remain in the Fund and be credited to it. Any moneys remaining in the Fund, including interest thereon, at the end of each fiscal year shall not revert to the general fund but shall remain in the Fund.

The amounts dedicated to the Fund pursuant to § §§ 58.1-638 and 58.1-802.3 shall be deposited monthly by the Comptroller into the Fund and thereafter distributed to the Authority as soon as practicable for use in accordance with § 33.2-2510. If the Authority determines that such moneys distributed to it exceed the amount required to meet the current needs and demands to fund transportation projects pursuant to § 33.2-2510, the Authority may invest such excess moneys to the same extent as provided in subsection A of § 33.2-1525 for excess funds in the Transportation Trust Fund.

The amounts deposited into the Fund and the distribution and expenditure of such amounts shall not be used to calculate or reduce the share of federal, state, or local revenues otherwise available to participating jurisdictions. Further, such revenues and moneys shall not be included in any computation of, or formula for, a locality's ability to pay for public education, upon which appropriations of state revenues to local governments for public education are determined.

§ 58.1-802.3. Regional transportation improvement fee.

A. In addition to any other tax or fee imposed under the provisions of this chapter, a fee, delineated as the "regional WMATA capital and local transportation fee," is hereby imposed on each deed, instrument, or writing by which lands, tenements, or other realty located in any county or city that is a member of the Northern Virginia Transportation Authority in a planning district described in this section is sold and is granted, assigned, transferred, or otherwise conveyed to or vested in the purchaser or any other person, by such purchaser's direction. The rate of the fee, when the consideration or value of the interest, whichever is greater, equals or exceeds \$100, shall be \$0.15 for each \$100 or fraction thereof, exclusive of the value of any lien or encumbrance remaining thereon at the time of the sale, whether such lien is assumed or the realty is sold subject to such lien or encumbrance shall be imposed in a planning district established pursuant to Chapter 42 (§ 15.2-4200 et seq.) of Title 15.2 that (i) as of January 1, 2013, has a population of two million or more, as shown by the most recent United States Census, has not less than 1.7 million motor vehicles registered therein, and has a total transit ridership of not less than 50 million riders per year across all transit systems within the planning district or (ii) as shown by the most recent United States Census, meets the population criteria set forth in clause (i) and also meets the vehicle registration and ridership criteria set forth in clause (i).

B. 1. For any county or city that meets the requirements in subsection A and is located in a transportation district established pursuant to Chapter 19 (§ 33.2-1900 et seq.) of Title 33.2 that as of January 1, 2018, meets the criteria established in § 33.2-1936, the rate of the fee, when the consideration or value of the interest, whichever is greater, equals or exceeds \$100, shall be \$0.20 for each \$100 or fraction thereof, exclusive of the value of any lien or encumbrance remaining thereon at the time of the sale, whether such lien is assumed or the realty is sold subject to such lien or encumbrance.

2. Fees imposed by this subsection and subsection A shall be collected by the clerk of the court and deposited into the state treasury as soon as practicable. Such fees shall then be deposited as follows: an

59 amount equal to 50 percent of such fees shall be deposited into the fund established in § 33.2-2509, and
60 an amount equal to 50 percent of such fees shall be deposited into the fund established pursuant to
61 § 33.2-3401.

62 C. 1. For any county or city that meets the requirements of subsection A other than such county or
63 city described in subsection B, the rate of the fee, when the consideration or value of the interest,
64 whichever is greater, equals or exceeds \$100, shall be \$0.15 for each \$100 or fraction thereof, exclusive
65 of the value of any lien or encumbrance remaining thereon at the time of the sale, whether such lien is
66 assumed or the realty is sold subject to such lien or encumbrance. In any case in which the fee is
67 imposed pursuant to clause (ii) of subsection A, such fee shall be effective beginning on the July 1
68 immediately following the calendar year in which all of the criteria under such clause have been met.

69 2. Fees imposed by this subsection and subsection A shall be collected by the clerk of the court.
70 One-third of such fees shall be retained by the county or city in which they were collected and shall be
71 used solely for transportation purposes. An amount equal to two-thirds of the fees shall be deposited
72 into the state treasury as soon as practicable and shall then be deposited into the fund established
73 pursuant to § 33.2-2509.

74 D. The fee imposed by this section shall be paid by the grantor, or any person who signs on behalf
75 of the grantor, of any deed, instrument, or writing subject to the fee imposed by this section.

76 E. No such deed, instrument, or other writing shall be admitted to record unless certification of the
77 clerk wherein first recorded has been affixed thereto that the fee imposed pursuant to this section has
78 been paid.

79 Fees imposed by this section shall be collected by the clerk of the court. For fees collected in a
80 county or city located in a transportation district established pursuant to Chapter 19 (§ 33.2-1900 et seq.)
81 of Title 33.2 that as of January 1, 2018, meets the criteria established in § 33.2-1936 shall be transferred
82 to the state treasury as soon as practicable and deposited into the fund established in § 33.2-3401. The
83 fees collected in any other county or city in which the fee is imposed shall be retained by the county or
84 city, and shall be used solely for transportation purposes.

85 **§ 58.1-1743. Transportation district transient occupancy tax.**

86 In addition to all other fees and taxes imposed under law, there is hereby imposed an additional
87 transient occupancy tax at the rate of ~~two~~ three percent of the amount of the charge for the occupancy
88 of any room or space occupied in any county or city located in a transportation district established
89 pursuant to Chapter 19 (§ 33.2-1900 et seq.) of Title 33.2 that as of January 1, 2018, meets the criteria
90 established in § 33.2-1936.

91 The tax imposed under this section shall be imposed only for the occupancy of any room or space
92 that is suitable or intended for occupancy by transients for dwelling, lodging, or sleeping purposes.

93 The tax imposed under this section shall be administered by the locality in which the room or space
94 is located in the same manner as it administers the tax authorized by § 58.1-3819 or 58.1-3840, mutatis
95 mutandis, except as herein provided. The revenue generated and collected from the tax shall be
96 deposited by the local treasurer into the state treasury pursuant to § 2.2-806 and transferred by the
97 Comptroller into special funds established by law. In the case of the Northern Virginia Transportation
98 District, the revenue generated and collected therein shall be deposited into the fund established in
99 § 33.2-3401. For additional transportation districts that may become subject to this section, funds shall
100 be established by appropriate legislation.