2020 Legislative Summary

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| **BPOL** | Effective Date | Mandate |
| [HB 466](http://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+HB466) Business licenses; certain localities allowed to waive requirements.*Chief patron:*KeamAn Act to amend and reenact § 58.1-3703.1 of the Code of Virginia, relating to business license waivers.*Summary as introduced:***Business license waivers.** Allows localities with a population greater than 50,000 to waive license requirements for businesses with gross receipts of $200,000 or less. Current law limits such waiver to businesses with gross receipts of less than $100,000. | 7/1/2020 | Statewide |
| [HB 1679](http://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+HB1679) Business licenses; acceptable identification.*Chief patron:*DavisAn Act to amend the Code of Virginia by adding a section numbered 58.1-3703.2, relating to business licenses; acceptable identification.*Summary as passed House:*Business licenses; acceptable identification. Provides that for any application for a business license issued by a locality under its business, professional, and occupational license taxing authority, the locality shall not require an applicant to provide a social security number if the applicant provides his federal employer identification number instead. Further, if a valid federal employer identification number is provided, the locality shall not be required to determine the residency status of the applicant. | 7/1/2020 | Statewide |

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| Constitutional Officers |  |  |
| [HB 582](http://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+HB582) Collective bargaining for public employees; definitions, labor organization representation.*Chief patron:*GuzmanA BILL to amend the Code of Virginia by adding in Chapter 4 of Title 40.1 an article numbered 2.2, consisting of sections numbered 40.1-57.4 through 40.1-57.22, and to repeal § 40.1-54.3 and Article 2.1 (§§ 40.1-57.2 and 40.1-57.3) of Chapter 4 of Title 40.1, relating to collective bargaining by public employees; labor organization representation.*Summary as passed House:*Collective bargaining for public employees. Repeals the existing prohibition on collective bargaining by public employees. The measure creates the Public Employee Relations Board, which will determine appropriate bargaining units and provide for certification and decertification elections for exclusive bargaining representatives of state employees and local government employees. The measure requires public employers and employee organizations that are exclusive bargaining representatives to meet at reasonable times to negotiate in good faith with respect to wages, hours, and other terms and conditions of employment. The measure repeals a provision enacted in 2013 that declares that, in any procedure providing for the designation, selection, or authorization of a labor organization to represent employees, the right of an individual employee to vote by secret ballot is a fundamental right that shall be guaranteed from infringement CONFERNCE AGREED TO Match SB939 | 7/1/2020 | Statewide |
| [SB 57](http://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+SB57) Campaign finance reports; electronic filing requirement, local and constitutional offices.*Chief patron:*SuetterleinA BILL to amend and reenact §§ 24.2-946.1 and 24.2-947.5 of the Code of Virginia, relating to campaign finance reports; electronic filing requirement; local and constitutional offices.*Summary as introduced:***Campaign finance reports; electronic filing requirement; local and constitutional offices.** Requires candidates for local and constitutional offices to file campaign finance reports by computer or electronic means. Under current law, only candidates for local and constitutional offices in localities with a population exceeding 70,000 are required to file campaign finance reports electronically. | 7/1/2020 | Statewide |

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| [SB 153](http://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+SB153) Virginia Freedom of Information Act; cost estimates, response time.*Chief patron:*StuartAn Act to amend and reenact § 2.2-3704 of the Code of Virginia, relating to the Virginia Freedom of Information Act; tolling response time when requester asks for cost estimate in advance; advance deposits.*Summary as introduced:***Virginia Freedom of Information Act; cost estimates; response time**. Provides that if a requester asks for a cost estimate in advance of a Virginia Freedom of Information Act request, the time to respond is tolled for the amount of time that elapses between notice of the cost estimate and the response from the requester, and that if the public body receives no response from the requester within 30 days of sending the cost estimate, the request shall be deemed to be withdrawn. The bill clarifies that if a cost estimate exceeds $200 and the public body requires an advance deposit, the public body may require the requester to pay the advance deposit before the public body is required to process the request. This bill is a recommendation of the Virginia Freedom of Information Advisory Council. | 7/1/2020 | Statewide |
| [SB 939](http://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+SB939) Employees of local governments; collective bargaining.*Chief patron:*SaslawA BILL to amend and reenact §§ 40.1-55, 40.1-57.2, and 40.1-57.3 of the Code of Virginia, relating to employees of local governments; collective bargaining.*Summary as passed Senate:*Labor and employment; collective bargaining; employees of counties, cities, and towns. Permits counties, cities, and towns to adopt local ordinances authorizing them to (i) recognize any labor union or other employee association as a bargaining agent of any public officers or employees, except for Constitutional officers and their employees, and including public school employees and (ii) collectively bargain or enter into any collective bargaining contract with any such union or association or its agents with respect to any matter relating to them or their employment. The bill provides that prohibition against striking for public employees applies irrespective of any such local ordinance. CONFERNCE AGREED TO Match HB582 | 7/1/2020 | Statewide |

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| Miscellaneous Taxes |  |  |
| [HB 316](http://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+HB316) Refunds of local taxes; authority of treasurer.*Chief patron:*GooditisAn Act to amend and reenact § 58.1-3981 of the Code of Virginia, relating to refunds of local taxes; authority of treasurer.*Summary as passed House:***Refunds of local taxes; authority of treasurer.** Increases from $2,500 to $5,000 the maximum amount at which the governing body of a locality may authorize its treasurer to approve and issue a refund of taxes paid as a result of an erroneous tax assessment. This bill incorporates HB 773. | 7/1/2020 | Statewide |
| [HB 342](http://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+HB342) Meals tax and county food and beverage tax; exemption for farmers market and roadside stand sales.*Chief patron:*BellAn Act to amend and reenact §§ 58.1-3833 and 58.1-3840 of the Code of Virginia, relating to meals tax and county food and beverage tax; exemption for farmers market and roadside stand sales up to $2,500.*Summary as passed House:***Meals tax and county food and beverage tax; exemption for farmers market and roadside stand sales up to $2,500**. Exempts from meals tax, which may be imposed by any city or town, and food and beverage tax, which may be imposed by any county, sales by sellers at local farmers markets and roadside stands when such sellers' annual income from such sales does not exceed $2,500. The bill defines such sellers' annual income as income from sales at all local farmer's markets and roadside stands, not just those sales occurring in the locality imposing the tax. | 7/1/2020 | Statewide |
| [HB 534](http://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+HB534) Disposable plastic bags; local tax.*Chief patron:*CarrA BILL to amend the Code of Virginia by adding in Chapter 38 of Title 58.1 an article numbered 7.2, consisting of sections numbered 58.1-3835, 58.1-3836, and 58.1-3837, relating to a local disposable plastic bag tax.*Summary as passed:***Local disposable plastic bag tax.** Authorizes any county or city, beginning no earlier than January 1, 2021, to impose a tax of five cents per bag on disposable plastic bags provided to consumers by certain retailers, with certain bags being exempt from the tax. The bill allows every retailer that collects the tax to retain a portion of the five-cent tax and provides that the revenue accruing to the county or city shall be used for certain purposes, including environmental cleanup and the provision of reusable bags. The measure authorizes the Tax Commissioner to administer the tax. This bill is identical to [**SB 11.**](https://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+SB11) CONFERENCE REPORT AGREED TO CONFORM | 1/1/2021 | Statewide |
| [HB 785](http://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+HB785) Local taxing authority; equalizes city and county taxing authorities.*Chief patron:*WattsA BILL to amend and reenact §§ 58.1-3818, 58.1-3819, 58.1-3823, as it is currently effective and as it may become effective, 58.1-3825.3, 58.1-3830, 58.1-3833, 58.1-3834, 58.1-3840, and 58.1-3842 of the Code of Virginia and to repeal §§ 58.1-3818.01, 58.1-3818.03, 58.1-3818.04, 58.1-3820, 58.1-3821, and 58.1-3831, relating to local taxing authority.*Summary as passed House:***Local taxing authority.** Equalizes city taxing authority and county taxing authority by granting a county the same authority to impose taxes on cigarettes, admissions, transient room rentals, meals, and travel campgrounds without limitation on the rate that may be imposed.The bill authorizes all counties to impose an admissions tax with no restriction on the rate. Under current law, only certain counties may impose an admissions tax, and the rate generally is capped at 10 percent. Under current law, all cities may impose the tax with no restriction on the rate.The bill authorizes all counties to impose a transient occupancy tax with no limitation on the rate that may be imposed. Under current law, counties generally are limited to a maximum rate of two percent, although certain counties may impose the tax at higher rates. The bill provides that, unless otherwise provided by law prior to January 1, 2020, the revenue from a tax rate above two percent up to five percent is restricted to tourism purposes and tax rates above five percent may be used as general revenue.The bill authorizes all counties to impose a cigarette tax with no restriction on the rate. Under current law, only Arlington County and Fairfax County may impose a cigarette tax, and the rate is limited to 30 cents per pack. Under current law, all cities may impose the tax with no restriction on the rate.The bill eliminates the limit of four percent on a county food and beverage tax (commonly referred to as the meals tax). Under current law, such limit applies to counties but not cities. The bill also removes the requirement that a county hold a referendum before imposing a meals tax. Under current law, such requirement applies to counties but not cities.The bill provides that no county that held a referendum prior to July 1, 2020, that was defeated may impose a certain tax until six years after the date of such referendum, unless a successful referendum was held after the defeated referendum and before July 1, 2020. | 2021Various depending on local circumstances | Statewide |
| [HB 1575](http://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+HB1575) Merchants' capital tax; separate classification, retailers.*Chief patron:*Cole, M.L.An Act to amend and reenact § 58.1-3510.02 of the Code of Virginia, relating to merchants' capital tax; separate classification; retailers.*Summary as passed House:***Merchants' capital tax; separate classification; retailers.** Provides that the merchants' capital of any retailer reported as inventory that is located in a structure that contains at least 200,000 square feet, with at least 200,000 square feet used solely to store such inventory, shall, along with certain wholesalers, be considered a separate classification and may be taxed at a lower rate than other classifications of merchants' capital. Under current law, only merchants' capital of wholesalers meeting a similar threshold of 100,000 square feet constitutes a separate class of property. | 1/1/2021 | StatewideOnly where Merchants Capital tax imposed |
| [SB 11](http://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+SB11) Disposable plastic bags; local taxation per bag when provided to consumers.*Chief patron:*EbbinA BILL to amend the Code of Virginia by adding in Chapter 38 of Title 58.1 an article numbered 7.2, consisting of sections numbered 58.1-3835, 58.1-3836, and 58.1-3837, relating to a local disposable plastic bag tax.*Summary as introduced:***Local disposable paper and plastic bag tax.** Authorizes any locality to impose a tax of five cents per bag on disposable paper bags or disposable plastic bags provided to consumers by certain retailers, with certain bags being exempt from the tax. The bill allows every retailer that collects the tax to retain one cent of the five-cent tax. CONFERENCE REPORT AGREED TO CONFORM HB534 | 7/1/2020 | Statewide |

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| [SB 588](http://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+SB588) Localities; authority to levy taxes.*Chief patron:*HangerA BILL to amend and reenact §§ 58.1-3818, 58.1-3819, 58.1-3823, as it is currently effective and as it may become effective, 58.1-3825.3, 58.1-3830, 58.1-3833, and 58.1-3842 of the Code of Virginia and to repeal §§ 58.1-3818.01, 58.1-3818.03, 58.1-3818.04, 58.1-3820, 58.1-3821, and 58.1-3831, relating to local taxing authority.*Summary as passed Senate:***Local tax authority.**Modifies the restrictions that currently apply to county admission, cigarette, food and beverage, and transient occupancy taxes. The bill authorizes all counties to tax cigarettes at up to 40 cents per pack. The bill limits the cigarette tax rate of cities and towns to 40 cents per pack or the rate in effect on January 1, 2020, whichever is greater. Under current law, there is no limit on the cigarette tax rate that may be imposed by a city or town.The bill authorizes all counties, except the counties of James City and York, to impose an admissions tax at a rate of up to ten percent. Under current law, only certain counties may impose an admissions tax, and the rate generally is capped at 10 percent.The bill authorizes all counties to impose a food and beverage tax (commonly referred to as the meals tax) at a rate of up to six percent. Under current law, counties are limited to a four percent rate. The bill removes the requirement that a county hold a referendum before imposing a meals tax. However, if a county held a meals tax referendum that failed within the past two years, it would be prohibited from imposing a tax by ordinance until July 1, 2022.The bill authorizes all counties to impose a transient occupancy tax at a rate of up to five percent; however, if a county currently imposes the tax at a higher rate, it may continue to impose the tax at that rate. Under current law, counties generally are limited to a maximum rate of two percent, although certain counties may impose the tax at higher rates.The bill directs the Division of Legislative Services to convene a work group to develop recommendations as to any additional legislative changes that may be needed to effectuate the provisions of the bill. The bill also directs the Division to study the different legal authorities and requirements that apply to cities and counties that are not related to taxation. The bill directs the Department of Taxation to convene a workgroup to study modernizing the cigarette tax stamping process and unifying it so that it would be administered only at the state level. The bill has a delayed effective date of July 1, 2021, and incorporates SB484, SB921, SB682, and SB799. | 2021GenerallyBut with Varying Dates depending on local circumstances | Some Localities have special circumstances |
| [SB 735](http://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+SB735) Peer-to-peer vehicle sharing platforms; definitions, establishes requirements.*Chief patron:*NewmanAn Act to amend and reenact §§ 38.2-2204, 58.1-1734, 58.1-1735, 58.1-1736, 58.1-1738, 58.1-1741, 59.1-207.29, 59.1-207.31, and 59.1-207.32 of the Code of Virginia and to amend the Code of Virginia by adding in Title 46.2 a chapter numbered 14.1, consisting of sections numbered 46.2-1408 through 46.2-1418, relating to peer-to-peer vehicle sharing platforms.*Summary as passed:***Peer-to-peer vehicle sharing platforms.** Establishes insurance, taxation, recordkeeping, disclosure, and safety recall requirements for peer-to-peer vehicle sharing platforms, defined in the bill. | 7/1/2020 | Statewide |

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| **Personal Property Tax** |  |  |
| [HB 193](http://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+HB193) Vehicles used for agricultural and farm purposes; other uses.*Chief patron:*OrrockAn Act to amend and reenact §§ 46.2-665 and 46.2-698, as it is currently effective and as it may become effective, of the Code of Virginia, relating to vehicles used for agricultural and farm purposes; other uses.*Summary as introduced:***Vehicles used for agricultural and farm purposes; other uses.**Authorizes the use of vehicles exempt from vehicle registration and used exclusively for agricultural or horticultural purposes to transport the vehicle owner between his residence and the land where such agricultural or horticultural activities take place. The bill clarifies that farm use of vehicles registered as farm motor vehicles includes transport between the operator's residence and the farm. | 7/1/2020 | Statewide |
| [HB 724](http://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+HB724) Tangible personal property tax; classes of property, satellites.*Chief patron:*ReidAn Act to amend and reenact § 58.1-3506 of the Code of Virginia, relating to tangible personal property tax; classes of property; satellites.*Summary as passed House:***Tangible personal property tax; classes of property; satellites.** Extends the sunset date for the classification of tangible personal property used in manufacturing, testing, or operating satellites within a Multicounty Transportation Improvement District as a separate class of property from June 30, 2019, to June 30, 2029. This bill is identical to SB 273. | 7/1/2020 | Statewide |

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| [HB 1021](http://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+HB1021) Personal property tax; farm machinery, classification of forest harvesting.*Chief patron:*Adams, L.R.An Act to amend and reenact §§ 58.1-3505 and 58.1-3506 of the Code of Virginia, relating to personal property tax; forest harvesting machinery and equipment.*Summary as passed House:***Personal property tax; forest harvesting machinery and equipment.** Provides that a locality may exempt from tangible personal property taxes certain farm machinery and farm implements, which shall include equipment and machinery used for forest harvesting and silvicultural activities. | 1/1/2021 | Statewide |
| [HB 1173](http://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+HB1173) Certified pollution control equipment and facilities; tax exemption, timing of certification.*Chief patron:*LopezAn Act to amend and reenact § 58.1-3660 of the Code of Virginia, relating to tax exemption for certified pollution control equipment and facilities; timing of certification by the state certifying authority.*Summary as introduced:***Tax exemption for certified pollution control equipment and facilities; timing of certification by the state certifying authority.**Provides that, upon the request of a political subdivision, the state certifying authority having jurisdiction shall certify the tax-exempt status of certain pollution control equipment and facilities on a prospective basis. The property eligible for such treatment shall be equipment and facilities intended for use by a political subdivision in conjunction with the operation of its water, wastewater, stormwater, or solid waste management facilities or systems. This bill is identical to SB 685. | 7/1/2020 | Statewide |

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| [HB 1268](http://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+HB1268) Constitutional amendment; personal property tax exemption for motor vehicle of a disable veteran.*Chief patron:*HelmerAn Act to provide for the submission to the voters of a proposed amendment to Section 6 of Article X of the Constitution of Virginia, relating to personal property tax exemption; motor vehicle owned by a veteran who is disabled.*Summary as introduced:***Constitutional amendment (voter referendum); personal property tax exemption; motor vehicle owned by a veteran who is disabled.** Provides for a referendum at the November 3, 2020, election to approve or reject a personal property tax exemption for a motor vehicle that is owned and used primarily by or for a veteran of the armed forces of the United States or the Virginia National Guard who has a one hundred percent service-connected, permanent, and total disability. | 1/1/2021Provided Referendum passes 11/20 | Statewide |
| [HB 1327](http://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+HB1327) Property taxes; generating equipment of electric suppliers utilizing wind turbines.*Chief patron:*AustinAn Act to amend and reenact § 58.1-2606 of the Code of Virginia, relating to property taxes; generating equipment of electric suppliers utilizing wind turbines.*Summary as passed:***Property taxes; generating equipment of electric suppliers utilizing wind turbines.**For a locality that imposes property taxes on generating equipment of electric suppliers utilizing wind turbines that have filed a certain form with an electric utility or regional transmission organization by July 1, 2020, provides that the rate shall not exceed the locality's real estate tax rate by more than $0.20 per $100 of assessed value. For all other projects, and under current law, the tax may exceed the real estate rate but cannot exceed the general personal property tax rate in the locality. | 1/1/2021 | Statewide |

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| [HJ 103](http://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+HJ103) Constitutional amendment; personal property tax exemption for motor vehicle of a disabled veteran.*Chief patron:*HelmerProposing an amendment to Section 6 of Article X of the Constitution of Virginia, relating to personal property tax exemption; motor vehicle owned by a veteran who is disabled.*Summary as introduced:***Constitutional amendment (second resolution); personal property tax exemption; motor vehicle owned by a veteran who is disabled.** Provides that one motor vehicle of a veteran who has a 100 percent service-connected, permanent, and total disability shall be exempt from state and local taxes. The amendment provides that only automobiles and pickup trucks qualify for the exemption. Additionally, the exemption is only applicable on the date the motor vehicle is acquired or the effective date of the amendment, whichever is later, and is not applicable for any period of time prior to the effective date of the amendment. | 1/1/2021Provided Referendum passes 11/20 | Statewide |
| [SB 273](http://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+SB273) Tangible personal property tax; classes of property, satellites.*Chief patron:*BellAn Act to amend and reenact § 58.1-3506 of the Code of Virginia, relating to tangible personal property tax; classes of property; satellites.*Summary as passed Senate:*Tangible personal property tax; classes of property; satellites. Extends the sunset date for the classification of tangible personal property used in manufacturing, testing, or operating satellites within a Multicounty Transportation Improvement District as a separate class of property from June 30, 2019, to June 30, 2029. This bill is identical to HB 724. | 7/1/2020 | Statewide |

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| [**SB 685**](https://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+SB685)**Certified pollution control equipment and facilities; tax exemption, timing of certification.***Chief patron:*MasonAn Act to amend and reenact § 58.1-3660 of the Code of Virginia, relating to tax exemption for certified pollution control equipment and facilities; timing of certification by the state certifying authority.*Summary as introduced:***Tax exemption for certified pollution control equipment and facilities; timing of certification by the state certifying authority.**Provides that, upon the request of a political subdivision, the state certifying authority having jurisdiction shall certify the tax-exempt status of certain pollution control equipment and facilities on a prospective basis. The property eligible for such treatment shall be equipment and facilities intended for use by a political subdivision in conjunction with the operation of its water, wastewater, stormwater, or solid waste management facilities or systems. This bill is identical to HB 1173. | 7/1/2020 | Statewide |

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| Real Estate Tax |  |  |
| [HB 537](http://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+HB537) Real estate tax; exemption for property in redevelopment or conservation areas.*Chief patron:*CarrAn Act to amend and reenact § 58.1-3219.4 of the Code of Virginia, relating to real estate tax exemption for property in redevelopment or conservation areas or rehabilitation districts.*Summary as introduced:***Real estate tax exemption for property in redevelopment or conservation areas or rehabilitation districts.** Increases the maximum duration of a local real estate tax exemption for structures in redevelopment or conservation areas or rehabilitation districts from 15 to 30 years. This bill is identical to SB 727. | 7/1/2020 | Statewide |
| [HB 1581](http://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+HB1581) Delinquent real property taxes; correction of tax records.*Chief patron:*HeretickAn Act to amend and reenact §§ 8.01-98 and 58.1-3981 of the Code of Virginia, relating to sale of tax delinquent real property; correction of tax records.*Summary as introduced:***Tax delinquent real property; correction of tax records.** Transfers from the local clerk of court to the local treasurer the duties of maintaining records of delinquent real property taxes and sales of such property and of correcting records relating to such property. | 7/1/2020 | Statewide |
| [SB 727](http://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+SB727) Real estate tax; exemption for property in redevelopment or conservation areas.*Chief patron:*McClellanAn Act to amend and reenact § 58.1-3219.4 of the Code of Virginia, relating to real estate tax exemption for property in redevelopment or conservation areas or rehabilitation districts.*Summary as introduced:*Real estate tax exemption for property in redevelopment or conservation areas or rehabilitation districts. Increases the maximum duration of a local real estate tax exemption for structures in redevelopment or conservation areas or rehabilitation districts from 15 to 30 years. This bill is identical to HB 537. | 7/1/2020 | Statewide |

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| Solar Equipment |  |  |
| [HB 1131](https://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+HB1131) Solar energy projects; revenue share assessment.*Chief patron:*JonesAn Act to amend and reenact § 58.1-3660 of the Code of Virginia and to amend the Code of Virginia by adding in Article 2 of Chapter 26 of Title 58.1 a section numbered 58.1-2636, relating to solar energy projects; revenue share assessment.*Summary as enacted with Governor's Recommendations:*Solar energy projects; revenue share assessment. Authorizes any locality by ordinance to assess a revenue share of up to $1,400 per megawatt on any solar photovoltaic (electric energy) project with certain exceptions and expands an existing tax exemption for such projects under certain conditions. The bill authorizes such revenue share to apply to existing projects only if certain conditions are met. This bill is identical to SB 762. | 7/1/2020 | Statewide |
| [HB 1434](http://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+HB1434) Local tax; exemption for solar energy equipment.*Chief patron:*JonesA BILL to amend and reenact § 58.1-3660 of the Code of Virginia, relating to local tax exemption; solar energy equipment.*Summary as passed House:***Local tax exemption; solar energy equipment.**Changes the local property tax exemption for solar energy projects from an 80 percent exemption for the life of the project to a step down scale of an 80 percent exemption in the first five years, 70 percent in the second five years, and 60 percent for all remaining years in service. The change applies to solar energy projects that are either (i) projects greater than 20 megawatts and less than 150 megawatts for which an initial interconnection request form has been filed with an electric utility or a regional transmission organization after January 1, 2015, and first in service on or after January 1, 2017, and (ii) projects equaling more than five megawatts and less than 150 megawatts for which an initial interconnection request form has been filed on or after January 1, 2019. The bill extends the sunset date after which new projects may not qualify for the exemption from January 1, 2024 to July 1, 2030. SAME AS SB 763 | 7/1/2020 | Statewide |

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| [**SB 762**](https://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+SB762)**Solar energy projects; revenue share assessment.***Chief patron:*BarkerAn Act to amend and reenact § 58.1-3660 of the Code of Virginia and to amend the Code of Virginia by adding in Article 2 of Chapter 26 of Title 58.1 a section numbered 58.1-2636, relating to solar energy projects; revenue share assessment.*Summary as enacted with Governor's Recommendations:***Solar energy projects; revenue share assessment.**Authorizes any locality by ordinance to assess a revenue share of up to $1,400 per megawatt on any solar photovoltaic (electric energy) project with certain exceptions and expands an existing tax exemption for such projects under certain conditions. The bill authorizes such revenue share to apply to existing projects only if certain conditions are met. This bill is identical to HB 1131. | 7/1/2020 | Statewide |
| [SB 763](http://lis.virginia.gov/cgi-bin/legp604.exe?201+sum+SB763) Local tax; exemption for solar energy equipment.*Chief patron:*BarkerA BILL to amend and reenact § 58.1-3660 of the Code of Virginia, relating to local tax exemption; solar energy equipment.*Summary as passed Senate:***Real estate tax exemption for certified pollution control equipment and facilities.** Provides that the tax exemption for certain solar photovoltaic (electric energy) projects shall not be available to projects for which an application has been filed after January 1, 2030. Under current law, the exemption is not available to projects that begin construction after January 1, 2024. The bill provides that for projects greater than five megawatts, the value of the exemption shall be reduced by multiplying it by 80 percent for the first five years, 70 percent for the next five years, and 60 percent from 10 years until the project ceases to operate. This bill is identical to HB 1434 | 1/1/2021 | Statewide |