

[HB 1579](#) - License taxes; local gas road improvement and Virginia Coalfield Economic Development Authority tax; sunset.

Chief Patron: Morefield

A BILL to amend and reenact § 58.1-3713 of the Code of Virginia, relating to license taxes; local gas road improvement and Virginia Coalfield Economic Development Authority tax; sunset.

Notes

01 Commish: AFFECT SOUTHWEST ONLY

SUMMARY AS INTRODUCED:

License taxes; local gas road improvement and Virginia Coalfield Economic Development Authority tax; sunset. Extends from January 1, 2026, to January 1, 2028, the expiration date for provisions permitting any county or city to impose a license tax at a rate not to exceed one percent on every person engaged in the business of severing gases from the earth for the purposes of funding improvements to public roads or as otherwise provided for the Virginia Coalfield Economic Development Authority.

Last Committee Event

01/29/2025

Senate

Referred to Committee on Finance and Appropriations

Last Subcommittee Event

01/20/2025

House

Subcommittee recommends reporting (7-Y 1-N)

[HB 1699](#) - Tax exemptions; Confederacy organizations.

Chief Patron: Askew

A BILL to amend and reenact §§ 58.1-811, as it is currently effective and as it may become effective, and 58.1-3607 of the Code of Virginia and to repeal §§ 58.1-3650.31 and 58.1-3650.716, relating to tax exemptions; Confederacy organizations.

Notes

01 Commish: ASSOCIATION POSITION:WATCH

SUMMARY AS INTRODUCED:

Tax exemptions; Confederacy organizations. Eliminates the exemption from state recordation taxes for the Virginia Division of the United Daughters of the Confederacy and eliminates the tax-exempt designation for real and personal property owned by the Virginia Division of the United Daughters of the Confederacy, the General Organization of the United Daughters of the Confederacy, the Confederate Memorial Literary Society, the Stonewall Jackson Memorial, Incorporated, the Virginia Division, Sons of Confederate Veterans, and the J.E.B. Stuart Birthplace Preservation Trust, Inc.

Last Committee Event

01/27/2025

Senate Referred to Committee on Finance and Appropriations

[HB 1743](#) - License taxes; deduction for out-of-state receipts, effective date, report.

Chief Patron: Watts

A BILL to amend and reenact § 58.1-3732 of the Code of Virginia, relating to license taxes; deduction for out-of-state receipts.

Notes

01 Commish: ASSOCIATION POSITION: OPPOSE As Amended

SUMMARY AS INTRODUCED:

License taxes; deduction for out-of-state receipts. Provides that the license tax deduction for out-of-state receipts in which the taxpayer is liable for a net income tax shall also apply to any type of tax on gross receipts or other tax in lieu of an income tax.

Last Committee Event

01/29/2025

House

Reported from Finance with substitute (21-Y 0-N)

Last Subcommittee Event

01/14/2025

House

Subcommittee recommends reporting with amendment(s) (8-Y 0-N)

[HB 1868](#) - Real property tax exemption; surviving spouses of members of armed forces who died in line of duty.

Chief Patron: Feggans

A BILL to amend and reenact § 58.1-3219.9 of the Code of Virginia, relating to real property tax exemption; surviving spouses of members of the armed forces who died in the line of duty.

Notes

01 Commish: ASSOCIATION POSITION:WATCH

SUMMARY AS PASSED HOUSE:

Real property tax exemption; surviving spouses of members of the armed forces who died in the line of duty. Clarifies that the exemption currently available to the surviving spouses of soldiers who died in the line of duty with a Line of Duty determination from the U.S.

Department of Defense is available when such deaths were the result of suicide.

Last Committee Event

01/29/2025

Senate

Referred to Committee on Finance and Appropriations

Last Subcommittee Event

01/20/2025

House

Subcommittee recommends reporting (8-Y 0-N)

[HB 1874](#) - Retired or former law-enforcement officers; definition, publication of personal information.

Chief Patron: Henson

A BILL to amend and reenact § 18.2-186.4:1 of the Code of Virginia, relating to publication of personal information of retired or former law-enforcement officers.

Notes

01 Commish: THIS BILL IS FOR INFORMATION ONLY SAME AS SB781

SUMMARY AS PASSED HOUSE:

Publication of personal information of retired or former law-enforcement officers. Adds retired or former law-enforcement officers, defined in the bill, to the definition of "public official" for the purposes of prohibiting the Commonwealth from publishing a public official's personal information on the Internet. The bill provides that the demand in writing required to prohibit the publication of such personal information shall be effective for a period of four years, provided that such retired or former law-enforcement officer was retired or ended his service within four years of filing a petition with a circuit court.

Last Committee Event

01/24/2025

Senate

Referred to Committee for Courts of Justice

Last Subcommittee Event

01/15/2025

House

Subcommittee recommends reporting with amendment(s) (8-Y 0-N)

[HB 1896](#) - Real property tax; exemption by classification.

Chief Patron: Willett

A BILL to amend and reenact § 58.1-3606 of the Code of Virginia, relating to real property tax; exemption by classification.

Notes

01 Commish: ASSOCIATION POSITION:WATCH

SUMMARY AS INTRODUCED:

Real property tax; exemption by classification. Provides that the property of an organization that is tax exempt by classification includes the property of a single member limited liability company whose sole member is such an organization.

Last Committee Event

01/29/2025

Senate

Referred to Committee on Finance and Appropriations

Last Subcommittee Event

01/20/2025

House

Subcommittee recommends reporting (8-Y 0-N)

[HB 1939](#) - Tangible personal property tax; electric landscaping equipment.

Chief Patron: Reid

A BILL to amend and reenact § 58.1-3506 of the Code of Virginia, relating to tangible personal property tax; electric landscaping equipment.

Notes

01 Commish: ASSOCIATION POSITION:WATCH

SUMMARY AS INTRODUCED:

Tangible personal property tax; electric landscaping equipment. Establishes a separate classification of tangible personal property for electric-powered landscaping equipment employed in a trade or business and used to maintain commercial, public, or private gardens, lawns, trees, shrubs, or other plants, including lawn mowers, edgers, trimmers, leaf blowers, and chainsaws. Such property may be taxed by a locality at a rate not to exceed that applied to the general class of tangible personal property.

Last Committee Event

01/29/2025

Senate

Referred to Committee on Finance and Appropriations

Last Subcommittee Event

01/20/2025

House

Subcommittee recommends reporting (5-Y 3-N)

[HB 1970](#) - Tax exempt property; nonprofit institutions of learning.

Chief Patron: Watts

A BILL to amend the Code of Virginia by adding a section numbered 58.1-3606.2, relating to tax exempt property; nonprofit institutions of learning; emergency.

Notes

01 Commish: ASSOCIATION POSITION:WATCH- SAME AS SB1202

SUMMARY AS INTRODUCED:

Tax exempt property; nonprofit institutions of learning; emergency. Clarifies that institutions licensed by the Department of Education that provide services pursuant to the federal Individuals with Disabilities Education Act or any school that is licensed by the Board of Education as a school for students with disabilities are institutions of learning not conducted for profit whose property is exempt from taxation pursuant to the Constitution of Virginia. The bill contains an emergency clause.

Last Committee Event

01/29/2025

House

Reported from Finance (21-Y 1-N)

Last Subcommittee Event

01/27/2025 House Subcommittee recommends reporting (8-Y 0-N)

[HB 2029](#) - Real property tax; exemption for elderly and disabled individuals.

Chief Patron: Hernandez

A BILL to amend and reenact §§ 58.1-3212, 58.1-3213.1, and 58.1-3215 of the Code of Virginia, relating to real property tax; exemption for elderly and disabled individuals.

Notes

01 Commish: ASSOCIATION POSITION:WATCH

SUMMARY AS INTRODUCED:

Real property tax; exemption for elderly and disabled individuals. Revises various provisions of the local real property tax exemption and deferral program for elderly and disabled individuals. The bill allows a locality to require that an individual (i) pay all delinquent taxes, penalties, and interest assessed by the locality and incurred prior to becoming eligible for an exemption or deferral, (ii) enter into an installment agreement with the locality for the payment of all such delinquent amounts in installments over a period that is reasonable under the circumstances, but that in no event shall exceed 72 months, (iii) enter into an agreement to settle and pay for less than the full amount of delinquent taxes, penalties, and interest, or (iv) a combination thereof. Additionally, the bill provides that the treasurer of any county, city, or town may include notice of the terms and conditions of the exemption and deferral program in any notice of change in assessment and shall post such information on the locality's website. Finally, the bill allows a locality to provide a prorated exemption or deferral for the portion of the taxable year during which the taxpayer would have qualified for such exemption or deferral but had not yet filed an application.

Last Committee Event

01/29/2025

Senate

Referred to Committee on Finance and Appropriations

Last Subcommittee Event

01/20/2025

House

Subcommittee recommends reporting with amendment(s) (5-Y 3-N)

[HB 2080](#) - Registration decals; discontinued.

Chief Patron: Austin

A BILL to amend and reenact §§ 46.2-100, 46.2-221.4, 46.2-370, 46.2-411, 46.2-416, 46.2-417, 46.2-607, 46.2-609, 46.2-611 through 46.2-613.1, 46.2-615, 46.2-646, 46.2-646.2, 46.2-647, 46.2-649.1:1, 46.2-663 through 46.2-680, 46.2-688, 46.2-692, 46.2-709, 46.2-711, 46.2-712, 46.2-714, 46.2-716, 46.2-718, 46.2-725, 46.2-727, 46.2-730, 46.2-730.1, 46.2-749.5, 46.2-908.3, 46.2-1000, 46.2-1548, and 58.1-3505 of the Code of Virginia, relating to registration decals; discontinued.

SUMMARY AS INTRODUCED:

Registration decals; discontinued. Discontinues the requirement for and issuance of decals displaying the expiration month and year of motor vehicle registration to be displayed on license plates. The bill also removes the requirement for the Department of Motor Vehicles to

issue appropriately designated license plates for motor vehicles held for rental. The bill does not eliminate existing requirements that vehicles are to be registered.

Last Committee Event

01/30/2025

Senate

Referred to Committee on Transportation

Last Subcommittee Event

01/21/2025

House

Subcommittee recommends reporting (8-Y 0-N)

[HB 2245](#) - Real property tax; assessment of affordable housing.

Chief Patron: Callsen

A BILL to amend and reenact § 58.1-3295 of the Code of Virginia, relating to real property tax; assessment of affordable rental housing.

Notes

01 Commish: ASSOCIATION POSITION:OPPOSE

SUMMARY AS INTRODUCED:

Real property tax; assessment of affordable housing. Provides that the duly authorized real estate assessor charged with determining the fair market value of real property operated in whole or in part as affordable rental housing shall use the income approach. The bill also provides that the locality for which an assessment was performed by an assessor that failed to comply with the provisions of the bill shall reimburse an owner of property for reasonable attorney fees and costs incurred in bringing and prosecuting an appeal of such assessment if the owner wins the appeal. Additionally, the bill directs the Department of Taxation to develop, in consultation with a stakeholder group, a short form to be provided by the duly authorized assessors and completed by the owners of affordable rental housing properties through which such owners may comply with such assessor's request for a statement of income and expenses. Such form shall be completed no later than September 1, 2025. The provisions of the bill shall only apply to assessments completed on or after July 1, 2026.

Last Committee Event

01/29/2025

House

Reported from Finance with substitute (15-Y 7-N)

Last Subcommittee Event

01/27/2025

House

Subcommittee recommends reporting with substitute (5-Y 3-N)

[HB 2302](#) - Real property tax; exemption for religious buildings, rebuilding structure.

Chief Patron: Sickles

A BILL to amend and reenact § 58.1-3606 of the Code of Virginia, relating to real property tax; exemption for religious buildings; rebuilding structure.

Notes

01 Commish: ASSOCIATION POSITION:WATCH

SUMMARY AS INTRODUCED:

Real property tax; exemption for religious buildings; rebuilding structure. Provides that the property tax exemption for property used for religious worship shall include property on which a church or other building for religious worship is being replaced or rebuilt. The property owner shall demonstrate the intention to use such structure exclusively for religious worship or for the residence of the minister of any church or religious body, as well as certain other requirements provided in the bill.

Last Committee Event

01/29/2025

House

Reported from Finance with amendment(s) (22-Y 0-N)

Last Subcommittee Event

01/27/2025

House

Subcommittee recommends reporting with amendment(s) (8-Y 0-N)

[HB 2383](#) - Transient occupancy tax; administration.

Chief Patron: Mundon King

A BILL to amend and reenact §§ 58.1-3, 58.1-3826, and 58.1-3827 of the Code of Virginia, relating to transient occupancy tax; administration.

Notes

01 Commish: ASSOCIATION POSITION:SUPPORT - SAME AS SB1402

SUMMARY AS INTRODUCED:

Transient occupancy tax; administration. Provides that an accommodations provider shall not be required to transmit a transient occupancy tax return to a locality if (i) all retail sales of accommodations owned by the accommodations provider are facilitated by an accommodations intermediary and (ii) the accommodations provider attests to the locality that all such sales were facilitated by an accommodations intermediary. Such attestation shall be effective for 12 months beginning with the month in which the attestation is made, and annual attestations shall be due thereafter on a date set by the locality. However, such accommodations provider shall be required to transmit returns for the retail sale of any accommodations not facilitated by an accommodations intermediary.

The bill also requires that information provided by an accommodations intermediary to a local commissioner of the revenue, treasurer, or any other local tax or revenue officer or employee of a county, city, or town for transient occupancy tax purposes shall be confidential and shall not be divulged to any other department or official of the locality or any other political

subdivision of the Commonwealth. Such information shall be used by such officials only for the purpose of levying and collecting retail sales and use tax, transient occupancy tax, and any other taxes imposed on the sale of accommodations.

Last Committee Event

01/29/2025

Senate

Referred to Committee on Finance and Appropriations

Last Subcommittee Event

01/20/2025

House

Subcommittee recommends reporting (7-Y 1-N)

[HB 2404](#) - Real property tax; certain driveways owned by disabled veterans and surviving spouses exempted.

Chief Patron: Scott, P.A.

A BILL to amend and reenact §§ 58.1-3219.5 and 58.1-3219.9 of the Code of Virginia, relating to real property tax; exemptions for disabled veterans and surviving spouses; driveways.

Notes

01 Commish: ASSOCIATION POSITION:WATCH

SUMMARY AS INTRODUCED:

Real property tax; exemptions for disabled veterans and surviving spouses; driveways. Clarifies that any driveway used to access land otherwise exempt from real property taxes as being owned by a veteran who has a 100 percent service-connected, permanent, and total disability shall also be exempt from such taxation. The bill also clarifies that any driveway used to access land otherwise exempt from real property taxes due to being owned by a surviving spouse of a member of the armed forces who died in the line of duty shall be similarly exempt from real property taxes.

Last Committee Event

01/29/2025

House

Reported from Finance (22-Y 0-N)

Last Subcommittee Event

01/27/2025

House

Subcommittee recommends laying on the table (5-Y 3-N)

[HB 2423](#) - Incorrect vehicle title or registration address; owner or lessee of any real property to notify DMV.

Chief Patron: Webert

A BILL to amend and reenact § 46.2-606 of the Code of Virginia, relating to Department of Motor Vehicles; incorrect vehicle title or registration address.

Notes

01 Commish: THIS BILL IS FOR INFORMATION ONLY

SUMMARY AS INTRODUCED:

Department of Motor Vehicles; incorrect vehicle title or registration address. Authorizes the owner or lessee of any real property in the Commonwealth to notify the Department of Motor Vehicles if the address of the real property is used for the titling or registration of a vehicle that does not belong to any owner, lessee, or resident of the real property. The bill requires the Department to (i) attempt to notify the vehicle owner of such report and (ii) conduct a search of the National Change of Address System and provides that if the Department is unable to identify the correct address for the vehicle, the Department may revoke the registration, registration card, license plates, and decals issued for the vehicle.

Last Committee Event

01/30/2025

House

Reported from Transportation (22-Y 0-N)

Last Subcommittee Event

01/28/2025

House

Subcommittee recommends reporting (8-Y 0-N)

[HB 2628](#) - Local officers; oath of office.

Chief Patron: Glass

A BILL to amend and reenact § 15.2-1522 of the Code of Virginia, relating to local officers; oath of office.

Notes

01 Commish: THIS BILL IS FOR INFORMATION ONLY- SAME AS SB997

SUMMARY AS INTRODUCED:

Local officers; oath of office. Provides that, notwithstanding the provisions of any local government charter, or any other provision of law, every elected county, city, town and district officer, on or before the day on which his term of office begins, shall qualify by taking the oath prescribed by general law. Current law would allow a local government charter to prescribe a different procedure for taking the oath.

Last Committee Event

01/31/2025

Senate

Referred to Committee on Local Government

Last Subcommittee Event 01/23/2025 House Subcommittee recommends reporting (8-Y 0-N)

[SB 781](#) - Retired or former law-enforcement officers; publication of personal information.

Chief Patron: Carroll Foy

A BILL to amend and reenact § 18.2-186.4:1 of the Code of Virginia, relating to publication of personal information of retired or former law-enforcement officers.

Notes

01 Commish: THIS BILL IS FOR INFORMATION ONLY - SAME AS HB1874

SUMMARY AS PASSED SENATE:

Publication of personal information of retired or former law-enforcement officers. Adds retired or former law-enforcement officers, defined in the bill, to the definition of "\"public official\"" for the purposes of prohibiting the Commonwealth from publishing a public official's personal information on the Internet. The bill clarifies that such retired or former law-enforcement officer be in good standing with no pending investigations or disciplinary actions. The bill provides that the demand in writing required to prohibit the publication of such personal information shall be effective for a period of four years, provided that such retired or former law-enforcement officer was retired or ended his service within four years of filing a petition with a circuit court.

Last Committee Event

02/03/2025

House

Referred to Committee for Courts of Justice

[SB 816](#) - Real property tax; exemption for elderly and disabled individuals.

Chief Patron: Rouse

A BILL to amend and reenact §§ 58.1-3212, 58.1-3213.1, and 58.1-3215 of the Code of Virginia, relating to real property tax; exemption for elderly and disabled individuals.

Notes

01 Commish: ASSOCIATION POSITION:WATCH

SUMMARY AS INTRODUCED:

Real property tax; exemption for elderly and disabled individuals. Revises various provisions of the local real property tax exemption and deferral program for elderly and disabled individuals. The bill allows a locality to require that an individual pay all delinquent taxes or other amounts owed to the locality for the property that were incurred prior to becoming eligible for an exemption or deferral or enter into an installment agreement with the locality for the payment of all such delinquent amounts in installments over a period of up to 72 months. Additionally, the bill requires notice of the terms and conditions of the exemption and deferral program to be included in any notice of change in assessment and posted on the locality's website. Finally, the bill allows a locality to provide a prorated exemption or deferral for the portion of the taxable year during which the taxpayer would have qualified for such exemption or deferral but had not yet filed an application.

Last Committee Event

01/23/2025 Senate Reported from Finance and Appropriations with substitute (13-Y 0-N)

[SB 997](#) - Local officers; oath of office.

Chief Patron: Williams Graves

A BILL to amend and reenact § 15.2-1522 of the Code of Virginia, relating to local officers; oath of office.

Notes

01 Commish: THIS BILL IS FOR INFORMATION ONLY - SAME AS HB2628

SUMMARY AS INTRODUCED:

Local officers; oath of office. Provides that, notwithstanding the provisions of any local government charter, or any other provision of law, every elected county, city, town and district officer, on or before the day on which his term of office begins, shall qualify by taking the oath prescribed by general law. Current law would allow a local government charter to prescribe a different procedure for taking the oath.

Last Committee Event

01/13/2025

Senate

Reported from Local Government (13-Y 0-N)

[SB 1009](#) - Elections; conduct of election, ranked choice voting, locally elected offices, report.

Chief Patron: Salim

A BILL to amend and reenact § 24.2-673.1 of the Code of Virginia, relating to elections; conduct of election; ranked choice voting; locally elected offices; report.

Notes

01 Commish: ASSOCIATION POSITION:WATCH

SUMMARY AS INTRODUCED:

Elections; conduct of election; ranked choice voting; locally elected offices; report. Allows elections for any local office to be conducted by ranked choice voting. The bill requires the State Board of Elections to provide standards for and to approve vote tabulating software for use with existing voting systems in elections conducted by ranked choice voting and to produce generalized voter education materials on ranked choice voting. The bill permits the State Board to create and modify recount procedures to the extent necessary to accommodate a recount of an election conducted by ranked choice voting. Finally, the bill directs the Department of Elections to review the testing and approval framework for voting equipment in the Commonwealth and submit a report of such review no later than the first day of the 2026 Regular Session of the General Assembly.

Last Committee Event

01/29/2025

Senate

Reported from Finance and Appropriations (10-Y 4-N)

[SB 1202](#) - Tax exempt property; nonprofit institutions of learning.

Chief Patron: Deeds

A BILL to amend the Code of Virginia by adding a section numbered 58.1-3606.2, relating to tax exempt property; nonprofit institutions of learning; emergency.

Notes

01 Commish: ASSOCIATION POSITION:WATCH SAME AS HB1970

SUMMARY AS INTRODUCED:

Tax exempt property; nonprofit institutions of learning; emergency. Clarifies that institutions licensed by the Department of Education that provide services pursuant to the federal Individuals with Disabilities Education Act or any school that is licensed by the Board of Education as a school for students with disabilities are institutions of learning not conducted for profit whose property is exempt from taxation pursuant to the Constitution of Virginia. The bill contains an emergency clause.

Last Committee Event

01/29/2025

Senate

Reported from Finance and Appropriations with amendment (15-Y 0-N)

[SB 1305](#) - Local taxes; change to zoning ordinances, etc.

Chief Patron: McPike

A BILL to amend and reenact §§ 58.1-3237 and 58.1-3285 of the Code of Virginia, relating to local taxes; zoning; assessments; ordinances.

Notes

01 Commish: ASSOCIATION POSITION:WATCH

SUMMARY AS PASSED SENATE:

Local taxes; zoning; assessments; ordinances. Provides that for purposes of real estate subject to a special tax assessment for land preservation by local ordinance, a change to the zoning ordinance shall only be effective following the later of (i) the approval of the relevant modification in the zoning classification of real estate; (ii) the exhaustion of the challenge or appeal period; (iii) if pending, the final determination of any challenge or appeal made within such period; or (iv) the sale of the subject property.

The bill also provides that for purposes of subdivided or rezoned lots, the assessment or reassessment required by law shall only be effective following the later of (a) the approval of a modification in the zoning classification of the subject real estate, an exception to zoning or classification of the subject real estate, or a reclassification of the subject real estate; (b) the exhaustion of the challenge or appeal period for such approvals; (c) if pending, the final determination of any such challenge or appeal made within such period; or (d) the sale of the subject property.

Finally, the bill provides that changes to the zoning ordinance refers to such ordinances enacted after December 1, 2023.

Last Committee Event

01/20/2025 Senate Reported from Local Government with substitute (13-Y 2-N)

[SB 1402](#) - Transient occupancy tax; administration.

Chief Patron: Surovell

A BILL to amend and reenact §§ 58.1-3, 58.1-3826, and 58.1-3827 of the Code of Virginia, relating to transient occupancy tax; administration.

Notes

01 Commish: ASSOCIATION POSITION:SUPPORT - SAME AS HB2383

SUMMARY AS INTRODUCED:

Transient occupancy tax; administration. Provides that an accommodations provider shall not be required to transmit a transient occupancy tax return to a locality if (i) all retail sales of accommodations owned by the accommodations provider are facilitated by an accommodations intermediary and (ii) the accommodations provider attests to the locality that all such sales were facilitated by an accommodations intermediary. Such attestation shall be effective for 12 months beginning with the month in which the attestation is made, and annual attestations shall be due thereafter on a date set by the locality. However, such accommodations provider shall be required to transmit returns for the retail sale of any accommodations not facilitated by an accommodations intermediary.

The bill also requires that information provided by an accommodations intermediary to a local commissioner of the revenue, treasurer, or any other local tax or revenue officer or employee of a county, city, or town for transient occupancy tax purposes shall be confidential and shall not be divulged to any other department or official of the locality or any other political subdivision of the Commonwealth. Such information shall be used by such officials only for the purpose of levying and collecting retail sales and use tax, transient occupancy tax, and any other taxes imposed on the sale of accommodations.

Last Committee Event

01/23/2025

Senate

Reported from Finance and Appropriations (12-Y 0-N 2-A)