

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

Chief Patron: Morefield

An Act 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.

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.

[HB 1743](#) - License tax, local; work group to review deduction for receipts attributable to out-of-state.

Chief Patron: Watts

An Act to convene a work group to review the local license tax deduction in Virginia for receipts attributable to out-of-state business; report.

SUMMARY AS PASSED:

License taxes; deduction for out-of-state receipts; work group; report. Directs the Department of Taxation to convene a work group to review the policies, methods, existing laws, and potential impacts of the local license tax deduction in Virginia for receipts attributable to out-of-state business and to submit a report of the findings and recommendations, if any, of the work group to the Joint Subcommittee on Tax Policy and to the Chairs of the House Committee on Finance, the House Committee on Appropriations, and the Senate Committee on Finance and Appropriations by October 1, 2025.

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

Chief Patron: Feggans

An Act to amend and reenact § 58.1-3219.9 of the Code of Virginia, relating to clarification for deaths resulting from suicide for the real property tax exemption for surviving spouses of members of the armed forces who died in the line of duty.

SUMMARY AS PASSED:

Real property tax exemption; surviving spouses of members of the armed forces who died in the line of duty; clarification for deaths resulting from suicide. Clarifies that the real

property tax exemption currently available to the surviving spouse of any member of the armed forces of the United States who died in the line of duty with a Line of Duty determination from the U.S. Department of Defense includes the death of any such member that was the result of suicide.

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

Chief Patron: Henson

An Act 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.

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 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. This bill is identical to SB 781.

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

Chief Patron: Willett

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

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.

[HB 1970](#) - Tax exempt property; nonprofit institutions of learning, provisions are declaratory of existing law.

Chief Patron: Watts

An Act 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.

SUMMARY AS PASSED:

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. This bill is identical to SB 1202.

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

Chief Patron: Hernandez

An Act 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.

SUMMARY AS PASSED HOUSE:

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) submit and obtain the treasurer's agreement to an offer in compromise with respect to all amounts of delinquent taxes, penalties, and interest; or (iv) carry out a combination thereof. Additionally, the bill provides that notice of the terms and conditions of the exemption and deferral program may be included in any notice of change in assessment and that the treasurer 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. This bill is identical to SB 816.

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

Chief Patron: Callsen

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

SUMMARY AS PASSED HOUSE:

Real property tax; assessment of affordable rental housing. Directs the Department of Taxation to develop a uniform income and expense reporting form that may be provided by duly authorized assessors and completed by the owners of affordable rental housing properties prior to assessment of such affordable rental housing properties. The bill provides that the duly authorized real estate assessor charged with determining the fair market value of affordable

rental housing shall use the income approach when such housing generates income unless certain information is not provided by the property owner. The bill specifies that the foregoing provisions shall become effective for assessments beginning on or after January 1, 2026. Finally, the bill directs the Department to develop, in consultation with a stakeholder group, the uniform income and expense reporting form no later than September 1, 2025, and directs the Department to provide by November 1, 2025, a letter to the Chairs of the Senate Committee on Finance and Appropriations and the House Committee on Finance with an update on the development of such form and implementation of training for assessing officials and contracted assessors on the assessment of affordable rental housing.

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

Chief Patron: Sickles

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

SUMMARY AS PASSED HOUSE:

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. This bill applies to tax years on and after January 1, 2023.

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

Chief Patron: Mundon King

An Act 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.

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. This bill is identical to SB 1402.

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

Chief Patron: Webert

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

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.

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

Chief Patron: Glass

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

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 allows a local government charter to prescribe a different procedure for taking the oath. This bill is identical to SB 997.

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

Chief Patron: Carroll Foy

An Act 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.

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. This bill is identical to HB 1874.

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

Chief Patron: Rouse

An Act 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.

SUMMARY AS PASSED SENATE:

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) submit and obtain the treasurer's agreement to an offer in compromise with respect to all amounts of delinquent taxes, penalties, and interest; or (iv) carry out a combination thereof. Additionally, the bill provides that notice of the terms and conditions of the exemption and deferral program may be included in any notice of change in assessment and that the treasurer 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. This bill is identical to HB 2029.

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

Chief Patron: Williams Graves

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

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 allows a local government charter to prescribe a different procedure for taking the oath. This bill is identical to HB 2628.

[SB 1202](#) - Tax exempt property; nonprofit institutions of learning, provisions are declaratory of existing law.

Chief Patron: Deeds

An Act 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.

SUMMARY AS PASSED:

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. This bill is identical to HB 1970.

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

Chief Patron: Surovell

An Act 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.

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. This bill is identical to HB 2383.