

[HB 167](#) - 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 of the Code of Virginia, relating to tax exemptions; Confederacy organizations.

[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. The bill contains technical amendments.

[HB 282](#) - Real property tax; classification of land and improvements, Charlottesville Falls Church

Chief Patron: Callsen

A BILL to amend and reenact § 58.1-3221.1 of the Code of Virginia, relating to real property tax; classification of land and improvements; Charlottesville and Falls Church.

[ASSOCIATION POSITION: FYI Only](#)

SUMMARY AS INTRODUCED

Real property tax; classification of land and improvements; Charlottesville and Falls Church. Authorizes the Cities of Charlottesville and Falls Church to levy a tax on the improvements to real property at a different rate than the tax imposed upon the land on which it is located. The rate levied on the improvements to real property shall not be zero and shall not exceed the rate of tax on the land on which it is located.

[HB 292](#) - Agricultural and forestal districts advisory committee; membership.

Chief Patron: Anderson

A BILL to amend and reenact § 15.2-4304 of the Code of Virginia, relating to agricultural and forestal districts advisory committee; membership.

[ASSOCIATION POSITION: WATCH](#)

SUMMARY AS INTRODUCED

Agricultural and forestal districts advisory committee; membership. Allows the commissioner of revenue or the local government's chief property assessment officer to have a representative from his office serve on his behalf on the agricultural and forestal districts advisory committee.

[HB 550](#) - Admissions tax in counties; retail sales and use tax dedicated to promotion of tourism.

Chief Patron: Anderson

A BILL to amend and reenact § 58.1-3818 of the Code of Virginia, relating to admissions tax in counties; retail sales and use tax dedicated to promotion of tourism.

[ASSOCIATION POSITION: WATCH SAME AS SB400](#)

SUMMARY AS INTRODUCED

Admissions tax in counties; retail sales and use tax dedicated to promotion of tourism. Allows a county that imposes a state sales and use tax of at least one percent that is at least partially dedicated to the promotion of tourism to levy a tax on admissions for attendance at an event. Under current law, any county may levy a tax on admissions for attendance at an event except such counties that impose a state sales and use tax of at least one percent that is at least partially dedicated to the promotion of tourism.

[HB 557](#) - Tangible personal property tax; electric landscaping equipment.

Chief Patron: Reaser

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

[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.

[HB 854](#) - Real property tax; local classification or designation for property.

Chief Patron: Cousins

A BILL to amend and reenact §§ 58.1-3603 and 58.1-3651 of the Code of Virginia, relating to real property tax; local classification or designation for portion of property.

[ASSOCIATION POSITION: WATCH](#)

SUMMARY AS INTRODUCED

Real property tax; local classification or designation for property. Clarifies that, in accordance with the Constitution of Virginia and by adoption of a local ordinance, any locality may by designation or classification exempt from real or personal property taxes, or both, the real or personal property, or both, owned by an ownership entity of which a controlling interest of the managing member or general partner of such ownership entity is held, directly or indirectly, by one or more nonprofit organizations, notwithstanding any for-profit ownership interests, that is used for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes. The bill requires such local ordinance to stipulate any suspension or termination of such exemption in such ordinance.

The bill also provides that any rental income or other sources of income received from any portion of real property that is used for charitable or benevolent purposes in accordance with such constitutional designation or classification shall not be considered a source of revenue or profit for which tax shall be assessed. Finally, the bill provides that the purpose of the bill is to stimulate public purpose projects by clarifying that localities have such authority and provides that the provisions of the bill are declaratory of existing law.

[HB 915](#) - Local taxation; tax extension for federal government shutdown.

Chief Patron: Lopez

A BILL to amend and reenact § 58.1-3916 of the Code of Virginia, relating to local taxation; extension for federal government shutdown.

[ASSOCIATION POSITION: FYI Only](#)

SUMMARY AS INTRODUCED

Local taxation; tax extension for federal government shutdown. Allows a local governing body to provide an extension on personal property taxes owed by federal employees who are furloughed due to a federal government shutdown. The bill states that any such extension granted shall end and the taxes shall be due no later than 90 days following the reopening of the federal government.

[HB 954](#) - Local taxes; account balances and other charges; rounding procedures.

Chief Patron: Watts

A BILL to amend the Code of Virginia by adding a section numbered 58.1-3916.03, relating to local taxes; account balances and other charges; rounding procedures.

[ASSOCIATION POSITION: FYI Only](#)

SUMMARY AS INTRODUCED

Local taxes; account balances and other charges; rounding procedures. Provides that the governing body of a locality may set by ordinance procedures for the adjustment of bills and account balances for taxes and other charges due to the locality to account for the cessation of production of the penny coin by the United States Mint.

[HB 1263](#) - Public employees; repeals existing prohibition on collective bargaining, etc.

Chief Patron: Tran

A BILL to amend and reenact § 40.1-55 of the Code of Virginia; to amend the Code of Virginia by adding in Chapter 10 of Title 32.1 an article numbered 5, consisting of sections numbered 32.1-331.18 through 32.1-331.21, and by adding in Chapter 4 of Title 40.1 an article numbered 2.2, consisting of sections numbered 40.1-57.4 through 40.1-57.24; and to repeal §§ 32.1-331.04 and 40.1-54.3 and Article 2.1 (§§ 40.1-57.2 and 40.1-57.3) of Chapter 4 of Title 40.1 of the Code of Virginia, relating to collective bargaining by public employees; individual home care providers; Virginia Home Care Authority established; Public Employee Relations Board established; exclusive bargaining representatives.

[ASSOCIATION POSITION: OPPOSE SAME AS SB378](#)

SUMMARY AS INTRODUCED

Collective bargaining by public employees; individual home care providers; Virginia Home Care Authority established; Public Employee Relations Board established; exclusive bargaining representatives. Repeals the existing prohibition on collective bargaining by public employees. The bill creates the Public Employee Relations Board, which shall determine appropriate bargaining units and provide for certification and decertification elections for exclusive bargaining representatives of state employees and local government employees. The bill 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 bill establishes the Virginia Home Care Authority within the Department of Medical Assistance Services to ensure the effectiveness and quality of the services of home care programs in the Commonwealth and tasks the Authority with serving as the public employer of individual providers, as defined in the bill, for purposes of collective bargaining pursuant to the bill's provisions. The bill repeals a provision 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.

[HB 1358](#) - Real property tax; special assessment for land use; notice requirements; civil penalty.

Chief Patron: Runion

A BILL to amend and reenact § 58.1-3234 of the Code of Virginia and to amend the Code of Virginia by adding sections numbered 55.1-1008.1 and 58.1-3234.1, relating to real property tax; special assessment for land use; notice requirements; civil penalty.

[ASSOCIATION POSITION: WATCH](#)

SUMMARY AS INTRODUCED

Real property tax; special assessment for land use; notice requirements; civil penalty. Establishes notice requirements for the sale of real estate that is valued, assessed, and taxed by a locality under a special assessment on the basis of use. The bill directs the Department of Taxation to create a written notice that may be provided to the purchaser of real estate in a land use program. The notice must include disclosures regarding the special classification of the real estate and liability for roll-back taxes if a change in use occurs. The bill also requires settlement agents to provide this written notice to purchasers of real estate in a land use program and to obtain the purchaser's written acknowledgement of receipt of the notice. The willful failure of a settlement agent to provide the notice and obtain the written acknowledgement will subject the settlement agent to a civil penalty in an amount not exceeding \$5,000 per violation.

[SB 181](#) - Real property tax; partial exemption for repurposing underutilized structures for residential use; local incentives.

Chief Patron: Williams Graves

A BILL to amend and reenact § 58.1-3220 of the Code of Virginia and to amend the Code of Virginia by adding a section numbered 58.1-3221.7 and by adding in Chapter 38 of Title 58.1 an article numbered 14, consisting of a section numbered 58.1-3855, relating to real property tax; partial exemption for repurposing underutilized structures for residential use; local incentives.

[ASSOCIATION POSITION: WATCH](#)

SUMMARY AS INTRODUCED

Real property tax; partial exemption for repurposing underutilized structures for residential use; local incentives. Permits localities to provide partial real estate taxation exemptions for converted real property where such conversion establishes a residential structure that has set aside at least 30 percent of the structure for households with a per capita income at or below 80 percent of the locality's median income or where the building owner is subject to an agreement with the Commonwealth or the locality regarding the provision of affordable housing. Localities have discretion to determine (i) whether a converted building qualifies for the partial exemption, (ii) any additional restrictions and conditions, (iii) whether the exemption is the amount equal to the increase in assessed value or a percentage of such increase resulting from the repurposing of the structure, and (iv) the length of time the exemption will run with the land, not to exceed 15 years. The local governing body or its designee shall provide written notification of the partial exemption to the property owner. The bill also permits localities to grant tax incentives or provide regulatory flexibility to qualifying converted real property.

[SB 378](#) - Public employees; repeals existing prohibition on collective bargaining, etc.

Chief Patron: Surovell

A BILL to amend and reenact § 40.1-55 of the Code of Virginia; to amend the Code of Virginia by adding in Chapter 10 of Title 32.1 an article numbered 5, consisting of sections numbered 32.1-331.18 through 32.1-331.21, and by adding in Chapter 4 of Title 40.1 an article numbered 2.2, consisting of sections numbered 40.1-57.4 through 40.1-57.24; and to repeal §§ 32.1-331.04 and 40.1-54.3 and Article 2.1 (§§ 40.1-57.2 and 40.1-57.3) of Chapter 4 of Title 40.1 of the Code of Virginia, relating to collective bargaining by public employees; individual home care providers; Virginia Home Care Authority established; Public Employee Relations Board established; exclusive bargaining representatives.

[ASSOCIATION POSITION: OPPOSE SAME AS HB1263](#)

SUMMARY AS INTRODUCED

Collective bargaining by public employees; individual home care providers; Virginia Home Care Authority established; Public Employee Relations Board established; exclusive bargaining representatives. Repeals the existing prohibition on collective bargaining by public employees. The bill creates the Public Employee Relations Board, which shall determine appropriate bargaining units and provide for certification and decertification elections for exclusive bargaining representatives of state employees and local government employees. The bill 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 bill establishes the Virginia Home Care Authority within the Department of Medical Assistance Services to ensure the effectiveness and quality of the services of home care programs in the Commonwealth and tasks the Authority with serving as the public employer of individual providers, as defined in the bill, for purposes of collective bargaining pursuant to the bill's provisions. The bill repeals a provision 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.

[SB 400](#) - Admissions tax in counties; retail sales and use tax dedicated to promotion of tourism.

Chief Patron: Diggs

A BILL to amend and reenact § 58.1-3818 of the Code of Virginia, relating to admissions tax in counties; retail sales and use tax dedicated to promotion of tourism.

[ASSOCIATION POSITION: WATCH SAME AS HB550](#)

SUMMARY AS INTRODUCED

Admissions tax in counties; retail sales and use tax dedicated to promotion of tourism. Allows a county that imposes a state sales and use tax of at least one percent that is at least partially dedicated to the promotion of tourism to levy a tax on admissions for attendance at an event. Under current law, any county may levy a tax on admissions for attendance at an event except such counties that impose a state sales and use tax of at least one percent that is at least partially dedicated to the promotion of tourism.

[SB 649](#) - Real property tax; special assessment for land use; notice requirements; civil penalty.

Chief Patron: Obenshain

A BILL to amend and reenact § 58.1-3234 of the Code of Virginia and to amend the Code of Virginia by adding sections numbered 55.1-1008.1 and 58.1-3234.1, relating to real property tax; special assessment for land use; notice requirements; civil penalty.

[ASSOCIATION POSITION: WATCH](#)

SUMMARY AS INTRODUCED

Real property tax; special assessment for land use; notice requirements; civil penalty. Establishes notice requirements for the sale of real estate that is valued, assessed, and taxed by a locality under a special assessment on the basis of use. The bill directs the Department of Taxation to create a written notice that may be provided to the purchaser of real estate in a land use program. The notice must include disclosures regarding the special classification of the real estate and liability for roll-back taxes if a change in use occurs. The bill also requires settlement agents to provide this written notice to purchasers of real estate in a land use program and to obtain the purchaser's written acknowledgement of receipt of the notice. The willful failure of a settlement agent to provide the notice and obtain the written acknowledgement will subject the settlement agent to a civil penalty in an amount not exceeding \$5,000 per violation. SAME AS HB1358