

2024 Legislative Summary

BPOL		
<p>HB 1417 Contractors; workers' compensation requirements.</p> <p>Chief Patron Kilgore</p> <p>Contractors; workers' compensation requirements. Removes the requirements that the governing body of a locality shall forward a signed certification to the Virginia Workers' Compensation Commission and the Commission shall conduct periodic audits of selected contractors to whom such body has issued business licenses, thereby eliminating the need for commissioners of the revenue to send the Commission 61A forms.</p>	7/1/24	Statewide
Personal Property		
<p>HB 1429, SB 483 Tangible personal property tax; exemption for indoor agriculture equipment and machinery.</p> <p><i>Chief patrons:</i> House: Laufer Senate Aird</p> <p>An Act to amend and reenact § 58.1-3505 of the Code of Virginia, relating to tangible personal property tax; indoor agriculture equipment and machinery.</p> <p><i>Summary as passed House:</i> Tangible personal property tax; indoor agriculture equipment and machinery. Specifies that farm machinery, farm equipment, and farm implements used by an indoor, closed, controlled-environment commercial agricultural facility are a class of farm machinery and farm implements that a locality may exempt from personal property taxation.</p>	1/1/25	Local Option
<p>HB 1502, SB 194 Tangible personal property tax; classification of certain vehicles, removes sunset date.</p> <p><i>Chief patrons:</i> House Willett Senate VanValkenburg</p> <p>An Act to amend and reenact the second enactment of Chapter 30 and the second enactment of Chapter 578 of the Acts of Assembly of 2022, relating to tangible personal property tax; classification; certain vehicles.</p> <p><i>Summary as passed:</i> Tangible personal property tax; classification; certain vehicles. Removes the sunset on authorization for localities to assign a rate of tax or assessment different from the general tangible personal property rate on certain automobiles, trucks, motor vehicles for use by the handicapped, motorcycles, mopeds, all-terrain vehicles, off-road motorcycles, campers, and other recreational vehicles. Under current law, such authorization is limited to taxable years 2022 through 2024.</p>	7/1/24	Statewide

<p>HB 1538 Manufactured home; conversion to real property.</p> <p><i>Chief patron:</i> Kilgore</p> <p>An Act to amend and reenact § 46.2-653.1 of the Code of Virginia, relating to conversion of manufactured home to real property.</p> <p><i>Summary as passed House:</i> Conversion of manufactured home to real property. Establishes a process whereby a manufactured home owner who is not listed as the owner of such manufactured home on its title may de title such manufactured home in order to convert the home to real property.</p>	7/1/24	Statewide
--	--------	-----------

Real Estate Tax		
<p>HB 639, SB 677 Real property tax; notice of rate and assessment changes.</p> <p><i>Chief patrons:</i> House: Sullivan Senate: Durant</p> <p>An Act to amend and reenact § 58.1-3330 of the Code of Virginia, relating to real property tax; notice of rate and assessment changes.</p> <p><i>Summary as passed House:</i> Real property tax; notice of assessment changes. Provides that in certain localities, in the event that the total assessed value of real property would result in an increase of one percent or more in the total real property tax levied, the notice of assessment changes shall state the tax rate that would levy the same amount of real estate tax as the previous year when multiplied by the new total assessed value of real estate.</p>	1/1/25	Statewide

<p>SB 9 Orange County; authorization to establish department of real estate assessment, etc.</p> <p><i>Chief patron:</i> Reeves</p> <p>An Act to amend and reenact § 58.1-3274 of the Code of Virginia, relating to department of real estate assessment; Orange County.</p> <p><i>Summary as introduced:</i> Department of real estate assessment; Orange County. Authorizes Orange County to establish a department of real estate assessment and to enter into an agreement with a contiguous county or city to establish a joint department of real estate assessment. Under current law, real estate assessments are made by the commissioner of the revenue, except in Accomack, Goochland, James City, and Powhatan Counties, and among those, only James City and Powhatan Counties may enter into an agreement to establish a joint department of real estate assessment.</p>	1/1/25	Orange County
---	--------	---------------

Constitutional Amendments		
<p>HB 558, SB 4 Constitutional amendment; property tax exemption for certain surviving spouses (voter referendum).</p> <p><i>Chief patrons:</i> House Hernandez Senate: McPike</p> <p>An Act to provide for the submission to the voters of a proposed amendment to Section 6-A of Article X of the Constitution of Virginia, relating to real property tax exemption; surviving spouses of soldiers who died in the line of duty.</p> <p><i>Summary as introduced:</i> Constitutional amendment (voter referendum); real property tax exemption; surviving spouses of soldiers who died in the line of duty. Provides for a referendum at the November 5, 2024, election to approve or reject an amendment to the Constitution of Virginia that would expand the real property tax exemption that is currently available to the surviving spouses of soldiers killed in action to be 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.</p>	1/1/25	To be on the Ballot 11/5/24
<p>HJ 45 Constitutional amendment; property tax exemption for certain surviving spouses (second reference).</p> <p><i>Chief patron:</i> Tran</p> <p>Proposing an amendment to Section 6-A of Article X of the Constitution of Virginia, relating to real property tax exemption; surviving spouses of soldiers who died in the line of duty.</p> <p><i>Summary as introduced:</i> Constitutional amendment (second reference); real property tax exemption; surviving spouses of soldiers who died in the line of duty. Expands the current tax exemption for real property available to the surviving spouses of soldiers killed in action 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.</p>	Second reference	Pending voter approval 11/5/24
<p>SB 240 Property tax; exemption for surviving spouses of armed forces members who died in the line of duty.</p> <p><i>Chief patron:</i> McPike</p> <p>An Act to amend and reenact §§ 58.1-3219.9 and 58.1-3219.10 of the Code of Virginia, relating to property tax exemption; surviving spouses of armed forces members who died in the line of duty.</p> <p><i>Summary as introduced:</i> Property tax exemption; surviving spouses of armed forces members who died in the line of duty. Expands the real property tax exemption that is currently available to the surviving spouses of soldiers killed in action 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. This bill is enabling legislation for a constitutional amendment to be presented during the November 2024 general election.</p>	1/1/25	Tax code change pending Voter approval 11/5/24

<p>SJ 3 Constitutional amendment; property tax exemption for certain surviving spouses (second reference).</p> <p><i>Chief patron:</i> McPike</p> <p>Proposing an amendment to Section 6-A of Article X of the Constitution of Virginia, relating to real property tax exemption; surviving spouses of soldiers who died in the line of duty.</p> <p><i>Summary as introduced:</i></p> <p>Constitutional amendment (second reference); real property tax exemption; surviving spouses of soldiers who died in the line of duty. Expands the current tax exemption for real property available to the surviving spouses of soldiers killed in action 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.</p>	<p>Second reference</p>	<p>Pending voter approval 11/5/24</p>
--	-------------------------	---------------------------------------

<p>Constitutional Officers</p>		
<p>SB 645 Local fiscal distress; determination by Auditor of Public Accounts, state intervention.</p> <p><i>Chief patron:</i> Aird</p> <p><i>Summary as passed:</i></p> <p>Local fiscal distress; determination by Auditor of Public Accounts; state intervention. Sets out a procedure for determining when localities are in fiscal distress, as defined in the bill, and when state intervention may be necessary. The bill requires the Auditor of Public Accounts to develop criteria for a preliminary determination that a locality may be in fiscal distress. The bill also requires the Director of the Department of Planning and Budget to identify any amounts remaining unexpended from general fund appropriations in the state budget as of June 30 of each year, which constitute state aid to local governments. From such unexpended balances, the Governor may reappropriate up to \$750,000 from amounts that would otherwise revert to the balance of the general fund and transfer such amounts as necessary to establish a component of fund balance that may be used for the purpose of providing state assistance, oversight, and intervention actions for localities deemed to be fiscally distressed and in need of state assistance, oversight, or intervention to address such distress. The bill provides that if a report to the Governor concludes that a locality located in Planning District 19 (Crater Planning District Commission) is either unwilling or unable to comply with the conditions necessary to address its fiscal distress, the Commission on Local Government shall appoint an emergency fiscal manager and implement a remediation plan to restore sustainable fiscal health to such locality. The emergency fiscal officer shall give timely notice of any proposed actions to be taken and an opportunity for public input prior to such action and shall establish benchmarks that will allow such locality to exit the state intervention plan upon meeting such benchmarks.</p>	<p>7/1/2024</p>	<p>Limited to Planning District 19</p>