

[HB 1557](#) - Short-term rentals; registration; civil penalty.

Chief Patron: Ware

A BILL to amend the Code of Virginia by adding a section numbered 58.1-612.3, relating to short-term rentals; registration; civil penalty.

Notes

01 Commish: ASSOCIATION POSITION:

SUMMARY AS INTRODUCED:

Short-term rentals; registration; civil penalty. Directs the Department of Taxation to establish a registry of short-term rental properties and require accommodations providers and intermediaries to register. Under the bill, an accommodations provider shall provide to the Department its name and the address of each property it offers for short-term rental. The bill states that the Department shall issue each such accommodations provider a unique numerical identifier for each such property.

An accommodations intermediary shall provide the Department its name and the contact information for the individual responsible for liaising with state and local officials regarding noncompliant short-term rental listings. The bill states that as a condition of listing a short-term rental on its platform, an accommodations intermediary shall require each accommodations provider to provide such provider's name and the unique numerical identifier and specific address for each short term-rental offered. Under the bill, such information, as well as information regarding receipts and taxes paid, shall be provided to the Department by the accommodations intermediary on a quarterly basis. However, an accommodations intermediary shall not be required to provide such information to the Department if the intermediary provides monthly reports of property addresses and gross receipts for all accommodations facilitated by the accommodations intermediary to each locality in which an accommodation is located. Such monthly reports are a compliance requirement imposed by law for the payment of transient occupancy taxes.

The bill states that the Department shall provide the commissioner of the revenue for each locality with access to the registry and information contained therein. The commissioner of the revenue shall notify an accommodations intermediary of any short-term rental on its platform that is not lawfully authorized to be offered on its platform, and the accommodations intermediary shall remove any such listing from its platform. Under the bill, any accommodations intermediary who does not remove such a listing from its platform shall be subject to a civil penalty of \$1,000, to be paid into the Virginia Housing Trust Fund. Finally, the bill has a delayed effective date of July 1, 2026.

First House Committee Referred: Referred to Committee on Finance

[HB 1561](#) - Classification of land and improvements for tax purposes; localities.

Chief Patron: McNamara

A BILL to amend and reenact § 58.1-3221.1 of the Code of Virginia, relating to classification of land and improvements for tax purposes; localities.

Notes

01 Commish: ASSOCIATION POSITION:

SUMMARY AS INTRODUCED:

Classification of land and improvements for tax purposes; localities. Reclassifies improvements to real property as a separate class of real property and authorizes any locality to impose a real property tax on improvements to real property at a tax rate that is different than the rate applied to the land on which such improvements are located. Such rate may exceed, equal, or be less than the tax imposed upon the land on which the improvements are located.

Under current law, such classification is allowed only for the Cities of Fairfax, Poquoson, Richmond, and Roanoke. For the Cities of Fairfax, Richmond, and Roanoke, the rate applied is required to be less than the rate applied to land under current law. The City of Poquoson is currently the only locality authorized to impose a rate in excess of the rate applied to land. The bill applies only to taxable years beginning on and after July 1, 2025.

First House Committee Referred: Referred to Committee on Finance

[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: APPLIES TO 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.

First House Committee Referred: Referred to Committee on Finance

[HB 1688](#) - Short-term rentals; compliance; civil penalty.

Chief Patron: Convirs-Fowler

A BILL to amend the Code of Virginia by adding a section numbered 15.2-983.01, relating to short-term rentals; compliance; civil penalty.

Notes

01 Commish: THIS BILL IS FOR INFORMATION ONLY

SUMMARY AS INTRODUCED:

Short-term rentals; compliance; civil penalty. Authorizes localities to notify an accommodations intermediary that a short-term rental on its platform is not lawfully authorized to be offered on its platform. The accommodations intermediary shall remove any such listing from its platform within seven days of receiving notice and shall provide a refund to any customer reserving such listing. Under the bill, any accommodations intermediary who does not remove such a listing from its platform shall be subject to a civil penalty of \$1,000, to be paid into the Virginia Housing Trust Fund. Any such listing required to be removed shall remain unlisted until the accommodations intermediary has been notified by the locality that the short-term rental has been brought into compliance. Once the locality determines that a delisted short-term rental has been brought into compliance, the locality shall have seven days to notify the accommodations intermediary of the change in status.

First House Committee Referred: Referred to Committee on Counties, Cities and Towns

Last House Subcommittee Assigned: Assigned CCT sub: Subcommittee #3

[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:

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.

First House Committee Referred: Referred to Committee on Finance

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

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:

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.

First House Committee Referred: Referred to Committee on Finance

Last House Subcommittee Assigned: Assigned Finance sub: Subcommittee #2

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

SUMMARY AS INTRODUCED:

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.

First House Committee Referred: Referred to Committee on Finance

[HB 1874](#) - Publication of personal information of retired or former law-enforcement officers.

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 INTRODUCED:

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.

First House Committee Referred: Referred to Committee for Courts of Justice
Last House Subcommittee Assigned: Assigned Courts sub: Criminal

[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:

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.

First House Committee Referred: Referred to Committee on Finance

[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:

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.

First House Committee Referred: Referred to Committee on Finance

[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: 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.

First House Committee Referred: Referred to Committee on Finance

[HB 2004](#) - Local meals and prepared food and beverage taxes; maximum rate.

Chief Patron: McNamara

A BILL to amend and reenact §§ 58.1-3833 and 58.1-3840 of the Code of Virginia, relating to local meals and food and beverage taxes; maximum rate.

Notes

01 Commish: ASSOCIATION POSITION:

SUMMARY AS INTRODUCED:

Local meals and prepared food and beverage taxes; maximum rate. Provides a cap on the maximum allowable tax rate that localities may impose on meals and prepared food and beverages. The bill sets the maximum rate at no more than four percent, unless a higher rate of no more than six percent is authorized via a referendum in the locality. The new limitation applies to localities beginning January 1, 2028. In the case of a town, the maximum rate is limited by the amount of any food and beverage tax imposed by the county in which the town is located. The bill requires that no town shall impose any rate if, when added to the county food and beverage tax rate, such tax rate exceeds the four or six percent limit, as applicable.

First House Committee Referred: Referred to Committee on Finance

[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:

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.

First House Committee Referred: Referred to Committee on Finance

[HB 2127](#) - Telework by local government employees.

Chief Patron: Milde

A BILL to amend and reenact § 15.2-1512.3 of the Code of Virginia, relating to telework by local government employees.

Notes

01 Commish: THIS BILL IS FOR INFORMATION ONLY

SUMMARY AS INTRODUCED:

Telework by local government employees. Establishes a framework for localities to establish and implement a telework policy for local government employees. The bill specifies that such policy shall require all employees applying for telework to submit a standard telework agreement as provided by the locality and shall include provisions requiring (i) department head approval for any telework agreement where one telework day per week is requested, (ii) chief administrative officer approval for any telework agreement where two telework days per week is requested, and (iii) local governing body approval for any telework agreement where more than two telework days per week is requested. The bill has a delayed effective date of July 1, 2026.

First House Committee Referred: Referred to Committee on Counties, Cities and Towns

Last House Subcommittee Assigned: Assigned CCT sub: Subcommittee #3

[HB 2139](#) - Elections; form of ballot; party identification; option for candidates for local offices.

Chief Patron: Walker

A BILL to amend and reenact § 24.2-613 of the Code of Virginia, relating to elections; form of ballot; party identification; option for candidates for local offices.

Notes

01 Commish: ASSOCIATION POSITION:

SUMMARY AS INTRODUCED:

Elections; form of ballot; party identification; option for candidates for local offices. Provides that, for local offices only, each candidate who has been nominated by a political party or in a primary election may be identified by the name of his political party at the discretion of the candidate.

First House Committee Referred: Referred to Committee on Privileges and Elections

[HB 2142](#) - Refund by localities of certain land use application fees.

Chief Patron: Milde

A BILL to amend the Code of Virginia by adding in Article 1 of Chapter 22 of Title 15.2 a section numbered 15.2-2209.4, relating to refund by localities of certain land use application fees.

Notes

01 Commish: ASSOCIATION POSITION:

SUMMARY AS INTRODUCED:

Refund by localities of certain land use application fees. Provides a method whereby an applicant who fails to receive approval of a land use application due to failure to meet a statutory deadline for a completed application may seek an application fee refund from a locality that is at least partially responsible for the delay that caused the applicant to miss the deadline.

First House Committee Referred: Referred to Committee on Counties, Cities and Towns

[HB 2147](#) - Tax increment financing; use of other local taxes.

Chief Patron: Milde

A BILL to amend and reenact §§ 58.1-3245 through 58.1-3245.3 and 58.1-3245.5 of the Code of Virginia, relating to tax increment financing; use of other local taxes.

Notes

01 Commish: ASSOCIATION POSITION:

SUMMARY AS INTRODUCED:

Tax increment financing; use of other local taxes. Authorizes the governing body of a county, city, or town to apply tax revenues from sources other than real estate taxes for use in tax increment financing of development projects. Under current law, only real estate taxes are specifically authorized to be used for such projects. The governing body may choose any or all of such taxes to be applied in such manner. The amount of revenues to be so used shall be the amount of the increase of such taxes collected in the development project area in a given year compared with the base amount of revenues prior to the establishment of such area. The local taxes that may be so applied include local sales and use taxes, merchants' capital taxes, license taxes, admissions taxes, transient occupancy taxes, meals taxes, and other local taxes and fees for utilities and transportation purposes.

First House Committee Referred: Referred to Committee on Finance

[HB 2164](#) - Public school funding; certain funding calculations.

Chief Patron: Cole

A BILL to amend the Code of Virginia by adding a section numbered 22.1-98.3, relating to public school funding; certain funding calculations.

Notes

01 Commish: ASSOCIATION POSITION:

SUMMARY AS INTRODUCED:

Public school funding; certain funding calculations. Requires the Department of Education to calculate the composite index of local ability-to-pay for each school division by

excluding the true value of real property that is eligible for certain disabled veteran and surviving spouse property tax exemptions in the locality.

First House Committee Referred: Referred to Committee on Appropriations

[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 housing.

Notes

01 Commish: ASSOCIATION POSITION:

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.

[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:

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.

[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:

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.

[HB 2404](#) - Real property tax; exemptions for disabled veterans and surviving spouses; driveways.

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:

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.

[HB 2410](#) - Tangible personal property tax; classification for rate purposes; boats and watercraft powered by green technology; registration and titling.

Chief Patron: Griffin

A BILL to amend and reenact §§ 29.1-710, 29.1-733.3, and 58.1-3506 of the Code of Virginia, relating to tangible personal property tax; classification for rate purposes; boats and watercraft powered by green technology; registration and titling.

Notes

01 Commish: ASSOCIATION POSITION:

SUMMARY AS INTRODUCED:

Tangible personal property tax; classification for rate purposes; boats and watercraft powered by green technology; registration and titling. Authorizes localities to classify for tangible personal property tax rate purposes boats or watercraft weighing less than five tons and any accompanying trailers, not used solely for business purposes and powered exclusively by green technology, defined in the bill. Localities would have the option to assign a rate of tax or rate of assessment to this class different from the rate applicable to the general class of tangible personal property.

The bill also exempts such boats or watercraft and any accompanying trailers powered exclusively by green technology from titling and registration requirements, including fees, required under current law.

[HB 2423](#) - Department of Motor Vehicles; incorrect vehicle title or registration address.

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.

[HB 2428](#) - Classification of tangible personal property; computer equipment and peripherals used in data centers; facilities housing systems used to engage in digital asset mining business activities.

Chief Patron: Webert

A BILL to amend and reenact § 58.1-3506 of the Code of Virginia, relating to classification of tangible personal property; computer equipment and peripherals used in data centers; facilities housing systems used to engage in digital asset mining business activities.

Notes

01 Commish: ASSOCIATION POSITION:

SUMMARY AS INTRODUCED:

Classification of tangible personal property; computer equipment and peripherals used in data centers; facilities housing systems used to engage in digital asset mining business activities. Provides that, for purposes of the separate tax classification of tangible personal property for computer equipment and peripherals used in a data center, a data center includes facilities housing systems used to engage in digital mining business activities, defined in the bill.

[HB 2449](#) - Real property tax; special assessment for land preservation.

Chief Patron: Webert

A BILL to amend the Code of Virginia by adding a section numbered 58.1-3231.1, relating to real property tax; special assessment for land preservation.

Notes

01 Commish: ASSOCIATION POSITION:

SUMMARY AS INTRODUCED:

Real property tax; special assessment for land preservation. Allows a locality to provide for the use value assessment and taxation of qualifying leased real estate. Qualifying leased real estate is defined in the bill as real estate devoted to open-space use that is subject to an active lease with a lessor who is using the property for agricultural purposes. The taxpayer seeking to qualify for the different assessment of any such qualifying leased real estate must apply to the commissioner of the revenue and provide any documentation necessary to determine eligibility.

[HB 2488](#) - Local tax authority; nicotine vapor products.

Chief Patron: Green

A BILL to amend and reenact §§ 58.1-3830, 58.1-3832.1, and 58.1-3840 of the Code of Virginia and to amend the Code of Virginia by adding in Article 7 of Chapter 38 of Title 58.1 a section numbered 58.1-3832.2, relating to tobacco products tax; local tax authority; nicotine vapor products.

Notes

01 Commish: THIS BILL IS FOR INFORMATION ONLY

SUMMARY AS INTRODUCED:

Local tax authority; nicotine vapor products. Authorizes localities by ordinance to impose a sales and use tax on nicotine vapor products and includes directives for the

administration and enforcement of any such ordinance. The bill also directs the Department of Taxation to consult with localities, the Virginia Association of Counties, and the Virginia Municipal League in implementing and administering such local taxation of nicotine vapor products.

[HB 2582](#) - Real property tax; permanent and total disability; definition.

Chief Patron: Cordoza

A BILL to amend and reenact § 58.1-3217 of the Code of Virginia, relating to real property tax; definition of permanently and totally disabled; legally blind and visually impaired.

Notes

01 Commish: ASSOCIATION POSITION:

SUMMARY AS INTRODUCED:

Real property tax; permanent and total disability; definition. Amends the definition of "permanently and totally disabled" for the purposes of real property tax exemptions to include those individuals who are blind or have uncorrectable vision loss that interferes with daily activities.

[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.

[HJ 442](#) - Study; tax policies enacted by the Commonwealth and its political subdivisions concerning affordable housing; report.

Chief Patron: Orrock

Directing the Virginia Housing Commission to study the tax policies enacted by the Commonwealth and its political subdivisions concerning affordable housing. Report.

Notes

01 Commish: THIS BILL IS FOR INFORMATION ONLY

SUMMARY AS INTRODUCED:

Study; tax policies enacted by the Commonwealth and its political subdivisions concerning affordable housing; report. Directs the Virginia Housing Commission to study the tax policies enacted by the Commonwealth and its political subdivisions concerning affordable

housing and submit its report by the first day of the 2026 Regular Session of the General Assembly.

[HJ 451](#) - Study; Department of Housing and Community Development; tax implications of allowing localities to implement a land value tax; report.

Chief Patron: Shin

Requesting the Department of Housing and Community Development to study the potential tax implications of allowing local governing bodies to implement a land value tax. Report.

Notes

01 Commish: THIS BILL IS FOR INFORMATION ONLY

SUMMARY AS INTRODUCED:

Study; Department of Housing and Community Development; tax implications of allowing localities to implement a land value tax; report. Directs the Department of Housing and Community Development to study the potential tax implications that may result from each of the governing bodies of the Cities of Fairfax, Poquoson, Richmond, and Roanoke levying a land value tax and the potential tax implications that may result from allowing all local governing bodies to implement a land value tax.

[HJ 457](#) - Constitutional amendment (first reference); personal property tax; exemption for motor vehicles owned for personal, noncommercial use.

Chief Patron: Obenshain

Proposing an amendment to Section 6 of Article X of the Constitution of Virginia, relating to personal property tax; exemption for motor vehicles owned for personal, noncommercial use.

Notes

01 Commish: ASSOCIATION POSITION:

SUMMARY AS INTRODUCED:

Constitutional amendment (first reference); personal property tax; exemption for motor vehicles owned for personal, noncommercial use. Requires the General Assembly to exempt from personal property taxes motor vehicles owned by an individual for personal, noncommercial use, provided that for the first year following the effective date of such law, the exemption shall be equal to 20 percent of the tax rate imposed by a locality on tangible personal property, and shall increase by an additional 20 percent of such rate for each year thereafter until such time that the exemption is equal to 100 percent. For purposes of the exemption, "motor vehicle" includes only automobiles, pickup trucks, and motorcycles. The amendment provides that the exemption is applicable on the date the motor vehicle is acquired or the effective date of the amendment, whichever is later, but is not applicable for any period of time prior to the effective date.

[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 INTRODUCED:

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.

First Senate Committee Referred : 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:

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.

First Senate Committee Referred : Referred to Committee on Finance and Appropriations

[SB 895](#) - Real property tax; surviving spouses of members of armed forces who died in line of duty.

Chief Patron: Rouse

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:

SUMMARY AS INTRODUCED:

Real property tax exemption; surviving spouses of members of the armed forces who died in the line of duty. Authorizes localities by ordinance to provide a total exemption from real property taxes regardless of assessed value beginning in tax years beginning on and after January 1, 2025, for surviving spouses of members of the armed forces who died in the line of duty. Under law effective January 1, 2025, a total exemption is only allowed for such surviving spouses for those dwellings in the locality with assessed values in the most recently ended tax year that are not in excess of the average assessed value for such year of a dwelling situated on property that is zoned as single family residential.

First Senate Committee Referred : Referred to Committee on Finance and Appropriations

[SB 900](#) - Real property tax; exemption surviving spouses of members of armed forces who died in line of duty.

Chief Patron: DeSteph

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

Notes

01 Commish: ASSOCIATION POSITION:

SUMMARY AS INTRODUCED:

Real property tax exemption; surviving spouses of members of the armed forces who died in the line of duty. Authorizes localities by ordinance to provide a total exemption from real property taxes regardless of assessed value beginning in taxable year 2025. Under current law, a total exemption is only allowed for those dwellings in the locality with assessed values in the most recently ended tax year that are not in excess of the average assessed value for such year of a dwelling situated on property that is zoned as single family residential.

First Senate Committee Referred : Referred to Committee on Finance and Appropriations

[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.

First Senate Committee Referred : Referred to Committee on Local Government

[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:

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.

First Senate Committee Referred : Referred to Committee on Privileges and Elections

[SB 1149](#) - Public school funding; composite index of local ability-to-pay; use value of real estate devoted to certain uses.

Chief Patron: French

A BILL to amend the Code of Virginia by adding a section numbered 22.1-98.3, relating to public school funding; composite index of local ability-to-pay; use value of real estate devoted to certain uses.

Notes

01 Commish: ASSOCIATION POSITION:

SUMMARY AS INTRODUCED:

Public school funding; composite index of local ability-to-pay; use value of real estate devoted to certain uses. Requires, for the purpose of determining the state and local shares of basic aid funding, that the composite index of local ability-to-pay utilize the use value of all applicable real estate (i) devoted to agricultural use, horticultural use, forest use, and open-space use in each locality that has adopted an ordinance by which it provides for the use valuation and taxation of such real estate and (ii) used in agricultural and forestal production within an agricultural district, forestal district, agricultural and forestal district, or agricultural and forestal district of local significance in each locality that provides for the use valuation and taxation of such real estate, regardless of whether it has adopted a local land-use plan or local ordinance for such valuation and taxation.

First Senate Committee Referred : Referred to Committee on Education and Health

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

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: 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.

First Senate Committee Referred : Referred to Committee on Finance and Appropriations

[SB 1305](#) - Local taxes; zoning; assessments; injunctions; ordinances.

Chief Patron: McPike

A BILL to amend and reenact §§ 15.2-2285, 58.1-3237, 58.1-3285, 58.1-3958, and 58.1-3993 of the Code of Virginia, relating to local taxes; zoning; assessments; injunctions; ordinances.

Notes

01 Commish: ASSOCIATION POSITION:

SUMMARY AS INTRODUCED:

Local taxes; zoning; assessments; injunctions; 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 (i) the approval of the relevant modification in the zoning classification of real estate; (ii) the exhaustion of the challenge or appeal period; and (iii) if pending, the final determination of any challenge or appeal made within such period.

The bill also provides that for purposes of subdivided or rezoned lots, the assessment or reassessment required by law shall only be effective following (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; or (c) if pending, the final determination of any such challenge or appeal made within such period.

The bill also authorizes the circuit court to issue an injunction to stay the collection of taxes during the pendency of any application to the circuit court for an assessment correction upon a showing of (1) a bona fide hardship caused by such assessment and (2) a bona fide financial inability to satisfy such assessed tax obligation. Any injunction so issued shall not remain in effect later than when a final determination is made on the merits of an assessment correction application. Under current law, no suit for the purpose of restraining the assessment or collection of any local tax shall be maintained in any court of the Commonwealth, except when the party has no adequate remedy at law.

Finally, the bill provides that any zoning ordinance enacted after December 1, 2023, shall not become effective until the later of either (A) the exhaustion of the period within which a decision of the local governing body may be contested or (B) if pending, the date of final determination for all actions related to a contested decision of the local governing body.

First Senate Committee Referred : Referred to Committee on Local Government

[SB 1312](#) - Real property tax; high exemption locality reimbursements.

Chief Patron: McPike

A BILL to amend the Code of Virginia by adding in Article 14 of Chapter 32 of Title 58.1 a section numbered 58.1-3390, relating to real property tax; high exemption locality reimbursements.

Notes

01 Commish: ASSOCIATION POSITION:

SUMMARY AS INTRODUCED:

Real property tax; high exemption locality reimbursements. Provides that in tax year 2025 and all tax years thereafter, a high exemption locality, defined in the bill, shall be reimbursed by the Commonwealth for 50 percent of the exemption value, also defined in the bill, multiplied by the 2022 effective real property tax rate in such locality.

First Senate Committee Referred : Referred to Committee on Finance and Appropriations

[SB 1330](#) - Short-term rentals; registration; civil penalty.

Chief Patron: Marsden

A BILL to amend the Code of Virginia by adding a section numbered 58.1-612.3, relating to short-term rentals; registration; civil penalty.

Notes

01 Commish: ASSOCIATION POSITION:

SUMMARY AS INTRODUCED:

Short-term rentals; registration; civil penalty. Directs the Department of Taxation to establish a registry of short-term rental properties and requires accommodations providers and accommodations intermediaries to register with the Department. Under the bill, an accommodations provider shall provide to the Department its name and the address of each property it offers for short-term rental. The bill states that the Department shall issue each such accommodations provider a unique numerical identifier for each such property. Furthermore, an accommodations intermediary shall provide the Department with its name and the contact information for the individual responsible for liaising with state and local officials regarding noncompliant short-term rental listings. The bill states that as a condition of listing a short-term rental on its platform, an accommodations intermediary shall require each accommodations provider to provide such provider's name and the unique numerical identifier and specific address for each short-term rental offered. Under the bill, such information, as well as information regarding receipts and taxes paid, shall be provided to the Department by the accommodations intermediary on a quarterly basis, unless the accommodations intermediary submits monthly reports containing the property addresses and gross receipts for all accommodations facilitated by such intermediary in a locality during such quarter.

The bill states that the Department shall provide the commissioner of the revenue for each locality with access to the registry and information contained therein. The commissioner of the revenue shall notify an accommodations intermediary of any short-term rental on its platform that is not lawfully authorized to be offered on its platform, and the accommodations intermediary shall remove any such listing from its platform. Under the bill, any accommodations

intermediary that does not remove such a listing from its platform shall be subject to a civil penalty of \$1,000 to be paid into the Virginia Housing Trust Fund.

The bill has a delayed effective date of July 1, 2026.

First Senate Committee Referred : Referred to Committee on General Laws and Technology

[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:

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.

First Senate Committee Referred : Referred to Committee on Finance and Appropriations