

[HB 1579](#) - License taxes; local gas road improvement and Virginia 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.

Notes

01 Commish: AFFECT SOUTHWEST ONLY

SUMMARY AS INTRODUCED:

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

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

Chief Patron: Askew

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

Notes

01 Commish: ASSOCIATION POSITION:WATCH

SUMMARY AS INTRODUCED:

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

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

Chief Patron: Watts

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

Notes

01 Commish: ASSOCIATION POSITION: OPPOSE As Amended

SUMMARY AS PASSED HOUSE:

License taxes; deduction for out-of-state receipts; work group; report. Provides that, for purposes of the license tax deduction for out-of-state receipts, such receipts shall be determined based upon the facts and circumstances of the taxpayer's business operation, without regard to

the amount of income, receipts, or revenue ultimately computed as taxable under the methodology used by the state or country to which such receipts are attributable. The bill defines "income or other tax based upon income" as a net income tax, as defined in federal law, or any other tax the measure of which is based in whole or in part on gross or net income, or receipts. The bill has a delayed effective date with regard to such provisions of July 1, 2026. Finally, the bill directs the Department of Taxation to convene a work group to review the policies, methods, existing laws, and potential impacts of such license tax deduction and to submit a report of the findings and recommendations, if any, of the work group 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

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

Notes

01 Commish: ASSOCIATION POSITION:WATCH

SUMMARY AS PASSED HOUSE:

Real property tax exemption; surviving spouses of members of the armed forces who died in the line of duty. Clarifies that the exemption currently available to the surviving spouses of soldiers who died in the line of duty with a Line of Duty determination from the U.S. Department of Defense is available when such deaths were the result of suicide.

[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.

Notes

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

SUMMARY AS PASSED HOUSE:

Publication of personal information of retired or former law-enforcement officers. Adds retired or former law-enforcement officers, defined in the bill, to the definition of "public official" for the purposes of prohibiting the Commonwealth from publishing a public official's personal information on the Internet. The bill 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.

Notes

01 Commish: ASSOCIATION POSITION:WATCH

SUMMARY AS INTRODUCED:

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

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

Chief Patron: Reid

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

Notes

01 Commish: ASSOCIATION POSITION:WATCH

SUMMARY AS INTRODUCED:

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

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

Chief Patron: Watts

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

Notes

01 Commish: ASSOCIATION POSITION:WATCH- SAME AS SB1202

SUMMARY AS INTRODUCED:

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

[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.

Notes

01 Commish: ASSOCIATION POSITION:WATCH

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) 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.

Notes

01 Commish: ASSOCIATION POSITION:OPPOSE

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.

Notes

01 Commish: ASSOCIATION POSITION:WATCH

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.

Notes

01 Commish: ASSOCIATION POSITION:SUPPORT - SAME AS SB1402

SUMMARY AS INTRODUCED:

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

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

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

Chief Patron: Webert

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

Notes

01 Commish: THIS BILL IS FOR INFORMATION ONLY

SUMMARY AS INTRODUCED:

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

[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.

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. This bill is identical to SB 997.

[HB 2764](#) - Collective bargaining by public employees; exclusive bargaining representatives.

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 4 of Title 40.1 an article numbered 2.2, consisting of sections numbered 40.1-57.4 through 40.1-57.23; and to repeal 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; exclusive bargaining representatives.

SUMMARY AS INTRODUCED:

Collective bargaining by public employees; 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 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 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.

Notes

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

SUMMARY AS PASSED SENATE:

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

Notes

01 Commish: ASSOCIATION POSITION:WATCH

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) 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 917](#) - Collective bargaining by public employees; exclusive bargaining representatives.

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 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 § 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; exclusive bargaining representatives.

Notes

01 Commish: ASSOCIATION POSITION:OPPOSE

SUMMARY AS PASSED SENATE:

Collective bargaining by public employees; 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 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. The bill has a delayed effective date of July 1, 2027.

[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.

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. This bill is identical to HB 2628.

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

Chief Patron: Salim

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

Notes

01 Commish: ASSOCIATION POSITION:WATCH

SUMMARY AS INTRODUCED:

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

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

Chief Patron: Deeds

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

Notes

01 Commish: ASSOCIATION POSITION:WATCH SAME AS HB1970

SUMMARY AS INTRODUCED:

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

[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.

Notes

01 Commish: ASSOCIATION POSITION:SUPPORT - SAME AS HB2383

SUMMARY AS INTRODUCED:

Transient occupancy tax; administration. Provides that an accommodations provider shall not be required to transmit a transient occupancy tax return to a locality if (i) all retail sales

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

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