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HOUSE BILL NO. 1198

Offered January 14, 2026

Prefiled January 14, 2026

A BILL to amend and reenact §§ 46.2-715, 46.2-730, 58.1-3503, and 58.1-3506 of the Code of Virginia, relating to display of license plate; only rear plate required; exception.

Patron—Scott, P.A.

Committee Referral Pending

Be it enacted by the General Assembly of Virginia:

1. That §§ 46.2-715, 46.2-730, 58.1-3503, and 58.1-3506 of the Code of Virginia are amended and reenacted as follows:

§ 46.2-715. Display of license plates.

~~License plates~~ A license plate assigned to a motor vehicle, other than a ~~moped, motorcycle, autocycle,~~ tractor truck, trailer, or semitrailer, or to persons licensed as motor vehicle dealers or transporters of unladen vehicles, shall be attached to the ~~front and the rear of the vehicle. The license plate assigned to a moped,~~ ~~motorcycle, autocycle, trailer, or semitrailer shall be attached to the rear of the vehicle.~~ The license plate assigned to a tractor truck shall be attached to the front of the vehicle. ~~The license plates issued to licensed motor vehicle dealers and to persons licensed as transporters of unladen vehicles shall consist of one plate for each set issued and shall be attached to the rear of the vehicle to which it is assigned. Nothing herein shall prohibit the display of two valid license plates issued by the Department, one at the front and one at the rear of the vehicle.~~

For any summons issued for a violation of this section, the court may, in its discretion, dismiss the summons, where proof of compliance with this section is provided to the court on or before the court date.

§ 46.2-730. License plates for antique motor vehicles and antique trailers; fee.

A. On receipt of an application and evidence that the applicant owns or has regular use of another passenger car, autocycle, or motorcycle, the Commissioner shall issue appropriately designed license plates to owners of antique motor vehicles and antique trailers. These license plates shall be valid so long as title to the vehicle is vested in the applicant. The fee for the registration card and license plates of any of these vehicles shall be a one-time fee of \$50.

B. On receipt of an application and evidence that the applicant owns or has regular use of another passenger car, autocycle, or motorcycle, the Commissioner may authorize for use on antique motor vehicles and antique trailers Virginia license plates manufactured prior to 1976 and designed for use without decals, if such license plates are embossed with or are of the same year of issue as the model year of the antique motor vehicle or antique trailer on which they are to be displayed. Original metal year tabs issued in place of license plates for years 1943 and 1952 and used with license plates issued in 1942 and 1951, respectively, also may be authorized by the Commissioner for use on antique motor vehicles and antique trailers that are of the same model year as the year the metal tab was originally issued. These license plates and metal tabs shall remain valid so long as title to the vehicle is vested in the applicant. The fee for the registration card and permission to use the license plates and metal tabs on any of these vehicles shall be a one-time fee of \$50. If more than one request is made for use, as provided in this section, of license plates having the same number, the Department shall accept multiple requests only if (i) the number combination requested is not currently registered on license plates embossed with the year matching the plate being requested and (ii) only one license plate with the same number combination has been issued for use after 1973 or, if the plate requested is for a motorcycle, 1976.

C. ~~Notwithstanding the provisions of §§ 46.2-711 and 46.2-715, antique motor vehicles may display single license plates if the original manufacturer's design of the antique motor vehicles allows for the use of only single license plates or if the license plate was originally issued in one of the following years and is displayed in accordance with the provisions of subsection B: 1906, 1907, 1908, 1909, 1945, or 1946.~~

~~D. Antique motor vehicles and antique trailers registered with license plates issued or authorized for use under this section shall not be used for general transportation purposes, including, but not limited to, daily travel to and from the owner's place of employment, but shall only be used:~~

1. For participation in club activities, exhibits, tours, parades, and similar events;

2. On the highways of the Commonwealth for the purpose of testing their operation or selling the vehicle or trailer, obtaining repairs or maintenance, transportation to and from events as described in subdivision 1, and for occasional pleasure driving not exceeding 250 miles from the residence of the owner; and

3. To carry or transport (i) passengers in the antique motor vehicles, (ii) personal effects in the antique motor vehicles and antique trailers, or (iii) other antique motor vehicles being transported for show purposes.

The registration card issued to an antique motor vehicle or an antique trailer registered pursuant to subsections A, and B, and C shall indicate such vehicle or trailer is for limited use.

~~E. D.~~ Owners of motor vehicles and trailers applying for registration pursuant to subsections A, and B and C shall submit to the Department, in the manner prescribed by the Department, certifications that such vehicles or trailers are capable of being safely operated on the highways of the Commonwealth.

Pursuant to § 46.2-1000, the Department shall suspend the registration of any vehicle or trailer registered with license plates issued under this section that the Department or the Department of State Police determines is not properly equipped or otherwise unsafe to operate. Any law-enforcement officer shall take possession of the license plates, registration card, and decals, if any, of any vehicle or trailer registered with license plates issued under this section when he observes any defect in such vehicle or trailer as set forth in § 46.2-1000.

~~F. E.~~ Antique motor vehicles and antique trailers displaying license plates issued or authorized for use pursuant to ~~subsection B and C~~ may be used for general transportation purposes if the following conditions are met:

1. The physical condition of the vehicle's license plate or plates has been inspected and approved by the Department;

2. The license plate or plates are registered to the specific vehicle by the Department;

3. The owner of the vehicle periodically registers the vehicle with the Department and pays a registration fee for the vehicle equal to that which would be charged to obtain regular state license plates for that vehicle;

4. The vehicle passes a periodic safety inspection as provided in Article 21 (§ 46.2-1157 et seq.) of Chapter 10;

5. The vehicle displays current decals attached to the license plate, issued by the Department, indicating the valid registration period for the vehicle; and

6. When applicable, the vehicle meets the requirement of Article 22 (§ 46.2-1176 et seq.) of Chapter 10.

If more than one request is made for use, as provided in this subsection, of license plates having the same number, the Department shall accept multiple requests only if (i) the number combination requested is not currently registered on license plates embossed with the year matching the plate being requested and (ii) only one license plate with the same number combination has been issued for use after 1973 or, if the plate requested is for a motorcycle, 1976. Only vehicles titled to the person seeking to use license plates as provided in this subsection shall be eligible to use license plates as provided in this subsection.

~~G. F.~~ Nothing in this section shall be construed as prohibiting the use of an antique motor vehicle to tow a trailer or semitrailer.

~~H. G.~~ Any owner of an antique motor vehicle or antique trailer registered with license plates pursuant to this section who is convicted of a violation of this section is guilty of a Class 4 misdemeanor. Upon receiving a record of conviction of a violation of this section, the Department shall revoke and not reinstate the owner's privilege to register the vehicle operated in violation of this section with license plates issued or authorized for use pursuant to this section for a period of five years from the date of conviction.

~~I. H.~~ Except for the one-time \$50 registration fee prescribed in subsections A and B, the provisions of this section shall apply to all owners of vehicles and trailers registered with license plates issued under this section prior to July 1, 2007. Such owners shall, based on a schedule and a manner prescribed by the Department, (i) provide evidence that they own or have regular use of another passenger car or motorcycle, as required under subsections A and B, and (ii) comply with the certification provisions of subsection ~~E D~~. The Department shall cancel the registrations of vehicles owned by persons that, prior to January 1, 2008, do not provide the Department (a) evidence of owning or having regular use of another autocycle, passenger car, or motorcycle, as required under subsections A and B, and (b) the certification required pursuant to subsection ~~E D~~.

§ 58.1-3503. General classification of tangible personal property.

A. Tangible personal property is classified for valuation purposes according to the following separate categories which are not to be considered separate classes for rate purposes:

1. Farm animals, except as exempted under § 58.1-3505.

2. Farm machinery, except as exempted under § 58.1-3505.

3. Automobiles, except those described in subdivisions 7, 8, and 9 of this subsection and in subdivision A 8 of § 58.1-3504, which shall be valued by means of a recognized pricing guide or if the model and year of the individual automobile are not listed in the recognized pricing guide, the individual vehicle may be valued on the basis of percentage or percentages of original cost. In using a recognized pricing guide, the commissioner shall use either of the following two methods. The commissioner may use all applicable adjustments in such guide to determine the value of each individual automobile, or alternatively, if the commissioner does not utilize all applicable adjustments in valuing each automobile, he shall use the base value specified in such guide which may be either average retail, wholesale, or loan value, so long as uniformly applied within classifications of property. If the model and year of the individual automobile are not listed in the recognized pricing guide, the taxpayer may present to the commissioner proof of the original cost, and the basis of the tax for purposes of the motor vehicle sales and use tax as described in § 58.1-2405 shall constitute proof of original cost. If such percentage or percentages of original cost do not accurately

reflect fair market value, or if the taxpayer does not supply proof of original cost, then the commissioner may select another method which establishes fair market value.

4. Trucks of less than two tons, which may be valued by means of a recognized pricing guide or, if the model and year of the individual truck are not listed in the recognized pricing guide, on the basis of a percentage or percentages of original cost.

5. Trucks and other vehicles, as defined in § 46.2-100, except those described in subdivisions 4, and 6 through 10 of this subsection, which shall be valued by means of either a recognized pricing guide using the lowest value specified in such guide or a percentage or percentages of original cost.

6. Manufactured homes, as defined in § 36-85.3, which may be valued on the basis of square footage of living space.

7. Antique motor vehicles, as defined in § 46.2-100, which may be used for general transportation purposes as provided in subsection D of § 46.2-730.

8. Taxicabs.

9. Motor vehicles with specially designed equipment for use by individuals with disabilities, which shall not be valued in relation to their initial cost, but by determining their actual market value if offered for sale on the open market.

10. Motorcycles, mopeds, all-terrain vehicles, and off-road motorcycles as defined in § 46.2-100, campers and other recreational vehicles, which shall be valued by means of a recognized pricing guide or a percentage or percentages of original cost.

11. Boats weighing under five tons and boat trailers, which shall be valued by means of a recognized pricing guide or a percentage or percentages of original cost.

12. Boats or watercraft weighing five tons or more, which shall be valued by means of a percentage or percentages of original cost.

13. Aircraft, which shall be valued by means of a recognized pricing guide or a percentage or percentages of original cost.

14. Household goods and personal effects, except as exempted under § 58.1-3504.

15. Tangible personal property used in a research and development business, which shall be valued by means of a percentage or percentages of original cost.

16. Programmable computer equipment and peripherals used in business which shall be valued by means of a percentage or percentages of original cost to the taxpayer, or by such other method as may reasonably be expected to determine the actual fair market value.

17. Computer equipment and peripherals used in a data center, as defined in subdivision A 43 of § 58.1-3506, which shall be valued by means of a percentage or percentages of original cost, or by such other method as may reasonably be expected to determine the actual fair market value.

18. All tangible personal property employed in a trade or business other than that described in subdivisions 1 through 17, which shall be valued by means of a percentage or percentages of original cost.

19. Outdoor advertising signs regulated under Article 1 (§ 33.2-1200 et seq.) of Chapter 12 of Title 33.2.

20. All other tangible personal property.

B. Methods of valuing property may differ among the separate categories, so long as each method used is uniform within each category, is consistent with requirements of this section and may reasonably be expected to determine actual fair market value as determined by the commissioner of revenue or other assessing official; however, assessment ratios shall only be used with the concurrence of the local governing body. A commissioner of revenue shall upon request take into account the condition of the property. The term "condition of the property" includes, but is not limited to, technological obsolescence of property where technological obsolescence is an appropriate factor for valuing such property. The commissioner of revenue shall make available to taxpayers on request a reasonable description of his valuation methods. Such commissioner, or other assessing officer, or his authorized agent, when using a recognized pricing guide as provided for in this section, may automatically extend the assessment if the pricing information is stored in a computer. For any locality in which the commissioner of revenue or other assessing official adjusts the valuation of property described in subdivision A 3 to account for the amount of mileage on such vehicles, such adjustment shall also be provided to motorcycles described in subdivision A 10.

§ 58.1-3506. Other classifications of tangible personal property for taxation.

A. The items of property set forth below are each declared to be a separate class of property and shall constitute a classification for local taxation separate from other classifications of tangible personal property provided in this chapter:

1. a. Boats or watercraft weighing five tons or more, not used solely for business purposes;
b. Boats or watercraft weighing less than five tons, not used solely for business purposes;
2. Aircraft having a maximum passenger seating capacity of no more than 50 that are owned and operated by scheduled air carriers operating under certificates of public convenience and necessity issued by the State Corporation Commission or the Civil Aeronautics Board;

3. Aircraft having a registered empty gross weight equal to or greater than 20,000 pounds that are not owned or operated by scheduled air carriers recognized under federal law, but not including any aircraft

183 described in subdivision 4;

184 4. Aircraft that are (i) considered Warbirds, manufactured and intended for military use, excluding those
185 manufactured after 1954, and (ii) used only for (a) exhibit or display to the general public and otherwise used
186 for educational purposes (including such flights as are necessary for testing, maintaining, or preparing such
187 aircraft for safe operation), or (b) airshow and flight demonstrations (including such flights necessary for
188 testing, maintaining, or preparing such aircraft for safe operation), shall constitute a new class of property.
189 Such class of property shall not include any aircraft used for commercial purposes, including transportation
190 and other services for a fee;

191 5. All other aircraft not included in subdivision 2, 3, or 4 and flight simulators;

192 6. Antique motor vehicles as defined in § 46.2-100 ~~which~~ *that* may be used for general transportation
193 purposes as provided in subsection ~~D~~ C of § 46.2-730;

194 7. Tangible personal property used in a research and development business;

195 8. Heavy construction machinery not used for business purposes, including land movers, bulldozers,
196 front-end loaders, graders, packers, power shovels, cranes, pile drivers, forest harvesting and silvicultural
197 activity equipment except as exempted under § 58.1-3505, and ditch and other types of diggers;

198 9. Generating equipment purchased after December 31, 1974, for the purpose of changing the energy
199 source of a manufacturing plant from oil or natural gas to coal, wood, wood bark, wood residue, or any other
200 alternative energy source for use in manufacturing and any cogeneration equipment purchased to achieve
201 more efficient use of any energy source. Such generating equipment and cogeneration equipment shall
202 include, without limitation, such equipment purchased by firms engaged in the business of generating
203 electricity or steam, or both;

204 10. Vehicles without motive power, used or designed to be used as manufactured homes as defined in
205 § 36-85.3;

206 11. Computer hardware used by businesses primarily engaged in providing data processing services to
207 other nonrelated or nonaffiliated businesses;

208 12. Privately owned pleasure boats and watercraft, 18 feet and over, used for recreational purposes only;

209 13. Privately owned vans with a seating capacity of not less than seven nor more than 15 persons,
210 including the driver, used exclusively pursuant to a ridesharing arrangement as defined in § 46.2-1400;

211 14. Motor vehicles specially equipped to provide transportation for individuals with physical disabilities;

212 15. Motor vehicles (i) owned by members of a volunteer emergency medical services agency or a member
213 of a volunteer fire department or (ii) leased by volunteer emergency medical services personnel or a member
214 of a volunteer fire department if the volunteer is obligated by the terms of the lease to pay tangible personal
215 property tax on the motor vehicle. One motor vehicle that is owned by each volunteer member who meets the
216 definition of "emergency medical services personnel" in § 32.1-111.1 or volunteer fire department member,
217 or leased by each volunteer member who meets the definition of "emergency medical services personnel" in
218 § 32.1-111.1 or volunteer fire department member if the volunteer is obligated by the terms of the lease to
219 pay tangible personal property tax on the motor vehicle, may be specially classified under this section,
220 provided the volunteer regularly responds to emergency calls. The volunteer shall furnish the commissioner
221 of revenue, or other assessing officer, with a certification by the chief of the volunteer emergency medical
222 services agency or volunteer fire department, that the volunteer is an individual who meets the definition of
223 "emergency medical services personnel" in § 32.1-111.1 or a member of the volunteer fire department who
224 regularly responds to calls or regularly performs other duties for the emergency medical services agency or
225 fire department, and the motor vehicle owned or leased by the volunteer is identified. The certification shall
226 be submitted by January 31 of each year to the commissioner of revenue or other assessing officer; however,
227 the commissioner of revenue or other assessing officer shall be authorized, in his discretion, and for good
228 cause shown and without fault on the part of the volunteer, to accept a certification after the January 31
229 deadline. In any county that prorates the assessment of tangible personal property pursuant to § 58.1-3516, a
230 replacement vehicle may be certified and classified pursuant to this subsection when the vehicle certified as
231 of the immediately prior January date is transferred during the tax year;

232 16. Motor vehicles (i) owned by auxiliary members of a volunteer emergency medical services agency or
233 volunteer fire department or (ii) leased by auxiliary members of a volunteer emergency medical services
234 agency or volunteer fire department if the auxiliary member is obligated by the terms of the lease to pay
235 tangible personal property tax on the motor vehicle. One motor vehicle that is regularly used by each
236 auxiliary volunteer fire department or emergency medical services agency member may be specially
237 classified under this section. The auxiliary member shall furnish the commissioner of revenue, or other
238 assessing officer, with a certification by the chief of the volunteer emergency medical services agency or
239 volunteer fire department, that the volunteer is an auxiliary member of the volunteer emergency medical
240 services agency or fire department who regularly performs duties for the emergency medical services agency
241 or fire department, and the motor vehicle is identified as regularly used for such purpose; however, if a
242 volunteer meets the definition of "emergency medical services personnel" in § 32.1-111.1 or volunteer fire
243 department member and an auxiliary member are members of the same household, that household shall be
244 allowed no more than two special classifications under this subdivision or subdivision 15. The certification

shall be submitted by January 31 of each year to the commissioner of revenue or other assessing officer; however, the commissioner of revenue or other assessing officer shall be authorized, in his discretion, and for good cause shown and without fault on the part of the auxiliary member, to accept a certification after the January 31 deadline;

17. Motor vehicles owned by a nonprofit organization and used to deliver meals to homebound persons or provide transportation to senior citizens or individuals with disabilities in the community to carry out the purposes of the nonprofit organization;

18. Privately owned camping trailers as defined in § 46.2-100, and privately owned travel trailers as defined in § 46.2-1500, which are used for recreational purposes only, and privately owned trailers as defined in § 46.2-100, which are designed and used for the transportation of horses except those trailers described in subdivision A 11 of § 58.1-3505;

19. One motor vehicle owned and regularly used by a veteran who has either lost, or lost the use of, one or both legs, or an arm or a hand, or who is blind or who is permanently and totally disabled as certified by the Department of Veterans Services. In order to qualify, the veteran shall provide a written statement to the commissioner of revenue or other assessing officer from the Department of Veterans Services that the veteran has been so designated or classified by the Department of Veterans Services as to meet the requirements of this section, and that his disability is service-connected. For purposes of this section, a person is blind if he meets the provisions of § 46.2-100;

20. Motor vehicles (i) owned by persons who have been appointed to serve as auxiliary police officers pursuant to Article 3 (§ 15.2-1731 et seq.) of Chapter 17 of Title 15.2 or (ii) leased by persons who have been so appointed to serve as auxiliary police officers if the person is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle. One motor vehicle that is regularly used by each auxiliary police officer to respond to auxiliary police duties may be specially classified under this section. In order to qualify for such classification, any auxiliary police officer who applies for such classification shall identify the vehicle for which this classification is sought, and shall furnish the commissioner of revenue or other assessing officer with a certification from the governing body that has appointed such auxiliary police officer or from the official who has appointed such auxiliary officers. That certification shall state that the applicant is an auxiliary police officer who regularly uses a motor vehicle to respond to auxiliary police duties, and it shall state that the vehicle for which the classification is sought is the vehicle that is regularly used for that purpose. The certification shall be submitted by January 31 of each year to the commissioner of revenue or other assessing officer; however, the commissioner of revenue or other assessing officer shall be authorized, in his discretion, and for good cause shown and without fault on the part of the member, to accept a certification after the January 31 deadline;

21. Until the first to occur of June 30, 2029, or the date that a special improvements tax is no longer levied under § 15.2-4607 on property within a Multicounty Transportation Improvement District created pursuant to Chapter 46 (§ 15.2-4600 et seq.) of Title 15.2, tangible personal property that is used in manufacturing, testing, or operating satellites within a Multicounty Transportation Improvement District, provided that such business personal property is put into service within the District on or after July 1, 1999;

22. Motor vehicles which use clean special fuels as defined in § 46.2-749.3, which shall not include any vehicle described in subdivision 38 or 40;

23. Wild or exotic animals kept for public exhibition in an indoor or outdoor facility that is properly licensed by the federal government, the Commonwealth, or both, and that is properly zoned for such use. "Wild animals" means any animals that are found in the wild, or in a wild state, within the boundaries of the United States, its territories or possessions. "Exotic animals" means any animals that are found in the wild, or in a wild state, and are native to a foreign country;

24. Furniture, office, and maintenance equipment, exclusive of motor vehicles, that are owned and used by an organization whose real property is assessed in accordance with § 58.1-3284.1 and that is used by that organization for the purpose of maintaining or using the open or common space within a residential development;

25. Motor vehicles, trailers, and semitrailers with a gross vehicle weight of 10,000 pounds or more used to transport property or passengers for hire by a motor carrier engaged in interstate commerce;

26. All tangible personal property employed in a trade or business other than that described in subdivisions A 1 through A 20, except for subdivision A 18, of § 58.1-3503;

27. Programmable computer equipment and peripherals employed in a trade or business;

28. Privately owned pleasure boats and watercraft, motorized and under 18 feet, used for recreational purposes only;

29. Privately owned pleasure boats and watercraft, nonmotorized and under 18 feet, used for recreational purposes only;

30. Privately owned motor homes as defined in § 46.2-100 that are used for recreational purposes only;

31. Tangible personal property used in the provision of Internet services. For purposes of this subdivision, "Internet service" means a service, including an Internet Web-hosting service, that enables users to access content, information, electronic mail, and the Internet as part of a package of services sold to customers;

307 32. Motor vehicles (i) owned by persons who serve as auxiliary, reserve, volunteer, or special deputy
308 sheriffs or (ii) leased by persons who serve as auxiliary, reserve, volunteer, or special deputy sheriffs if the
309 person is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle. For
310 purposes of this subdivision, the term "auxiliary deputy sheriff" means auxiliary, reserve, volunteer, or
311 special deputy sheriff. One motor vehicle that is regularly used by each auxiliary deputy sheriff to respond to
312 auxiliary deputy sheriff duties may be specially classified under this section. In order to qualify for such
313 classification, any auxiliary deputy sheriff who applies for such classification shall identify the vehicle for
314 which this classification is sought, and shall furnish the commissioner of revenue or other assessing officer
315 with a certification from the governing body that has appointed such auxiliary deputy sheriff or from the
316 official who has appointed such auxiliary deputy sheriff. That certification shall state that the applicant is an
317 auxiliary deputy sheriff who regularly uses a motor vehicle to respond to such auxiliary duties, and it shall
318 state that the vehicle for which the classification is sought is the vehicle that is regularly used for that
319 purpose. The certification shall be submitted by January 31 of each year to the commissioner of revenue or
320 other assessing officer; however, the commissioner of revenue or other assessing officer shall be authorized,
321 in his discretion, and for good cause shown and without fault on the part of the member, to accept a
322 certification after the January 31 deadline;

323 33. Forest harvesting and silvicultural activity equipment, except as exempted under § 58.1-3505;

324 34. Equipment used primarily for research, development, production, or provision of biotechnology for
325 the purpose of developing or providing products or processes for specific commercial or public purposes,
326 including medical, pharmaceutical, nutritional, and other health-related purposes; agricultural purposes; or
327 environmental purposes but not for human cloning purposes as defined in § 32.1-162.21 or for products or
328 purposes related to human embryo stem cells. For purposes of this section, biotechnology equipment means
329 equipment directly used in activities associated with the science of living things;

330 35. Boats or watercraft weighing less than five tons, used for business purposes only;

331 36. Boats or watercraft weighing five tons or more, used for business purposes only;

332 37. Tangible personal property which is owned and operated by a service provider who is not a CMRS
333 provider and is not licensed by the FCC used to provide, for a fee, wireless broadband Internet service. For
334 purposes of this subdivision, "wireless broadband Internet service" means a service that enables customers to
335 access, through a wireless connection at an upload or download bit rate of more than one megabyte per
336 second, Internet service, as defined in § 58.1-602, as part of a package of services sold to customers;

337 38. Low-speed vehicles as defined in § 46.2-100;

338 39. Motor vehicles with a seating capacity of not less than 30 persons, including the driver;

339 40. Motor vehicles powered solely by electricity;

340 41. Tangible personal property designed and used primarily for the purpose of manufacturing a product
341 from renewable energy as defined in § 56-576;

342 42. Motor vehicles leased by a county, city, town, or constitutional officer if the locality or constitutional
343 officer is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle;

344 43. Computer equipment and peripherals used in a data center. For purposes of this subdivision, "data
345 center" means a facility whose primary services are the storage, management, and processing of digital data
346 and is used to house (i) computer and network systems, including associated components such as servers,
347 network equipment and appliances, telecommunications, and data storage systems; (ii) systems for
348 monitoring and managing infrastructure performance; (iii) equipment used for the transformation,
349 transmission, distribution, or management of at least one megawatt of capacity of electrical power and
350 cooling, including substations, uninterruptible power supply systems, all electrical plant equipment, and
351 associated air handlers; (iv) Internet-related equipment and services; (v) data communications connections;
352 (vi) environmental controls; (vii) fire protection systems; and (viii) security systems and services;

353 44. Motor vehicles (i) owned by persons who serve as uniformed members of the Virginia Defense Force
354 pursuant to Article 4.2 (§ 44-54.4 et seq.) of Chapter 1 of Title 44 or (ii) leased by persons who serve as
355 uniformed members of the Virginia Defense Force pursuant to Article 4.2 (§ 44-54.4 et seq.) of Chapter 1 of
356 Title 44 if the person is obligated by the terms of the lease to pay tangible personal property tax on the motor
357 vehicle. One motor vehicle that is regularly used by a uniformed member of the Virginia Defense Force to
358 respond to his official duties may be specially classified under this section. In order to qualify for such
359 classification, any person who applies for such classification shall identify the vehicle for which the
360 classification is sought and shall furnish to the commissioner of the revenue or other assessing officer a
361 certification from the Adjutant General of the Department of Military Affairs under § 44-11. That
362 certification shall state that (a) the applicant is a uniformed member of the Virginia Defense Force who
363 regularly uses a motor vehicle to respond to his official duties, and (b) the vehicle for which the classification
364 is sought is the vehicle that is regularly used for that purpose. The certification shall be submitted by January
365 31 of each year to the commissioner of the revenue or other assessing officer; however, the commissioner of
366 revenue or other assessing officer shall be authorized, in his discretion, and for good cause shown and
367 without fault on the part of the member, to accept a certification after the January 31 deadline;

368 45. If a locality has adopted an ordinance pursuant to subsection D of § 58.1-3703, tangible personal

property of a business that qualifies under such ordinance for the first two tax years in which the business is subject to tax upon its personal property pursuant to this chapter. If a locality has not adopted such ordinance, this classification shall apply to the tangible personal property for such first two tax years of a business that otherwise meets the requirements of subsection D of § 58.1-3703;

46. Miscellaneous and incidental tangible personal property employed in a trade or business that is not classified as machinery and tools pursuant to Article 2 (§ 58.1-3507 et seq.), merchants' capital pursuant to Article 3 (§ 58.1-3509 et seq.), or short-term rental property pursuant to Article 3.1 (§ 58.1-3510.4 et seq.), and has an original cost of less than \$500. A county, city, or town shall allow a taxpayer to provide an aggregate estimate of the total cost of all such property owned by the taxpayer that qualifies under this subdivision, in lieu of a specific, itemized list;

47. Commercial fishing vessels and property permanently attached to such vessels; and

48. The following classifications of vehicles:

- a. Automobiles as described in subdivision A 3 of § 58.1-3503;
- b. Trucks of less than two tons as described in subdivision A 4 of § 58.1-3503;
- c. Trucks and other vehicles as described in subdivision A 5 of § 58.1-3503;
- d. Motor vehicles with specially designed equipment for use by individuals with disabilities as described in subdivision A 9 of § 58.1-3503; and
- e. Motorcycles, mopeds, all-terrain vehicles, off-road motorcycles, campers, and other recreational vehicles as described in subdivision A 10 of § 58.1-3503.

B. The governing body of any county, city, or town may levy a tax on the property enumerated in subsection A at different rates from the tax levied on other tangible personal property. The rates of tax and the rates of assessment shall (i) for purposes of subdivisions A 1, 2, 3, 4, 5, 6, 8, 11 through 20, 22 through 24, and 26 through 47, not exceed that applicable to the general class of tangible personal property, (ii) for purposes of subdivisions A 7, 9, 21, and 25, not exceed that applicable to machinery and tools, and (iii) for purposes of subdivision A 10, equal that applicable to real property. If an item of personal property is included in multiple classifications under subsection A, then the rate of tax shall be the lowest rate assigned to such classifications.

C. Notwithstanding any other provision of this section, for any qualifying vehicle, as such term is defined in § 58.1-3523, (i) included in any separate class of property in subsection A and (ii) assessed for tangible personal property taxes by a county, city, or town receiving a payment from the Commonwealth under Chapter 35.1 (§ 58.1-3523 et seq.) for providing tangible personal property tax relief, the county, city, or town may levy the tangible personal property tax on such qualifying vehicle at a rate not to exceed the rates of tax and rates of assessment required under such chapter.