

## Taxation: Taxation Issues Failed

Composite [view](#) with notes

Bills	Committee	Last action	Date
<a href="#">HB 1895</a> - <a href="#">Watts</a> - Estate tax; reinstates federal credit amount State would receive payments from deaths.	<a href="#">(H) Committee on Finance</a>	(H) Left in Finance	02/10/09
<p><b>notes:</b> Reinstates the federal credit amount so that the Commonwealth would receive payments from those estates of persons dying on or after July 1, 2009. No estate tax would be imposed on a gross estate if the majority of the assets of the total estate were an interest in a closely held business or a working farm. The revenues from the estate tax would first be used for funding staffing standards in nursing homes required to be established under the bill, which staffing standards would require a minimum of direct care services to each resident per 24-hour period.</p>			
<a href="#">HB 2006</a> - <a href="#">Hull</a> - Local government; equalizes municipal & county taxing authority.	<a href="#">(H) Committee on Finance</a>	(H) Left in Finance	02/10/09
<p><b>notes:</b> Equalizes municipal and county taxing authority by granting a county the same authority available to a municipality through the uniform charter powers provided that the combined total of any new tax revenue from such expanded authority and the proposed equalized real estate tax rate shall not result in an increase of greater than five percent of the combined total of those taxes from the prior tax year.</p>			
<a href="#">HB 2153</a> - <a href="#">Rust</a> - BPOL tax; allows towns to levy on any person, firm, etc., in business of renting real property.	<a href="#">(H) Committee on Finance</a>	(H) Left in Finance	02/10/09
<p><b>notes:</b> Allows the Towns of Herndon and Leesburg to levy the BPOL tax on any person, firm, or corporation engaging in the business of renting real property.</p>			
<a href="#">HB 2161</a> - <a href="#">Toscano</a> - Retail Sales and Use Tax; additional tax authorized in City of Charlottesville & Albemarle County.	<a href="#">(H) Committee on Finance</a>	(H) Left in Finance	02/10/09
<p><b>notes:</b> Permits the City of Charlottesville and Albemarle County to impose an additional sales and use tax at a rate not exceeding one percent, provided that all revenue generated from the additional tax is used solely for transit or other transportation projects.</p>			
<a href="#">HB 2205</a> - <a href="#">Frederick</a> - BPOL taxes; repeals local business taxes.	<a href="#">(H) Committee on Finance</a>	(H) Left in Finance	02/10/09
<p><b>notes:</b> Repeals local business license (BPOL) taxes.</p>			
<a href="#">HB 2249</a> - <a href="#">Barlow</a> - Cigarette tax, local; any county to impose not to exceed \$0.05 per pack or amount levied by State.	<a href="#">(H) Committee on Finance</a>	(H) Left in Finance	02/10/09
<p><b>notes:</b> Authorizes any county to impose a local cigarette tax at a rate not to exceed \$0.05 per pack or the</p>			

amount levied under state law, whichever is greater.

<a href="#">HB 2376</a> - <a href="#">Englin</a> - Estate tax; reinstates federal credit amount State will receive payments from deaths after Jan. 1.	<a href="#">(H) Committee on Finance</a>	(H) Left in Finance	02/10/09
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notes: Reinstates the federal credit amount so that the Commonwealth will receive payments from those estates owing federal estate tax, for deaths occurring on or after January 1, 2009. It does exempt estates valued at \$5 million or less, working farms, and closely held businesses. The revenues raised from the tax shall be distributed equally to the Tuition Assistance Grant program, the Virginia Preschool Initiative, and the Healthy Families Virginia program.

<a href="#">HB 2379</a> - <a href="#">Englin</a> - Cigarette tax rate; funding education and Medicaid.	<a href="#">(H) Committee on Finance</a>	(H) Left in Finance	02/10/09
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notes: Increases the cigarette tax by \$0.89 per pack (from \$0.30 cents per pack to \$1.19 per pack). Of the \$0.89 increase, the additional revenue attributable to \$0.30 is dedicated to funding for the Medicaid program, and (ii) the increase in revenue attributable to the remaining \$0.59 is dedicated to funding for public schools.

<a href="#">HB 2383</a> - <a href="#">Scott, J.M.</a> - Tax and fee discounts and allowances; eliminates dealer tax and fee discounts and allowances.	<a href="#">(H) Committee on Appropriations</a>	(H) Left in Appropriations	02/10/09
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notes: Eliminates dealer tax and fee discounts and allowances for the retail sales and use tax, tire recycling fee, communications sales and use tax, cigarette and tobacco products tax, E-911 service tax, and fuels taxes.

<a href="#">HB 2389</a> - <a href="#">Brink</a> - Cigarette tax and tobacco products tax; increased.	<a href="#">(H) Committee on Finance</a>	(H) Left in Finance	02/10/09
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notes: Increases the state cigarette tax from 1.5 cents per cigarette to 3 cents per cigarette, adds a \$0.25 per ounce tax on each can or package of moist snuff, and eliminates the stamping agent discount and the dealer discount.

<a href="#">HB 2588</a> - <a href="#">Englin</a> - Individual income, corporate income, and sales and use taxes; restructuring various taxes.	<a href="#">(H) Committee on Finance</a>	(H) Left in Finance	02/10/09
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notes: Removes the remaining portion of the state sales and use tax (one and one-half percent) from food for human consumption (effective July 1, 2010), restructures the individual income tax rate brackets, and exempts corporations having less than \$100,000 of Virginia taxable income from the Virginia corporate income tax for taxable years beginning on or after January 1, 2010.

The changes in the individual income tax brackets are as follows:

In Excess Of But No More Than Tax Rate

\$17,000 \$75,000 5.6% (decrease)

\$75,000 \$400,000 5.75% (same as current law)

\$400,000 6.85% (increase)

<b>SB 987</b> - <a href="#">Colgan</a> - Retail Sales and Use Tax; requirements for dealer or direct permit holder discount.	<a href="#">(H) Committee on Appropriations</a> <hr/> <a href="#">(S) Committee on Finance</a>	(H) Left in Appropriations	02/28/09
<b>notes:</b> Eliminates dealer tax and fee discounts and allowances for the retail sales and use tax, tire recycling fee, communications sales and use tax, cigarette and tobacco products tax, E-911 service tax, and fuels taxes.			
<b>SB 1029</b> - <a href="#">Hanger</a> - Transient occupancy tax; any county ordinance may levy on single-family residences rented out.	<a href="#">(H) Committee on Finance</a> <hr/> <a href="#">(S) Committee on Finance</a>	(H) Left in Finance	02/28/09
<b>notes:</b> Provides that any county, by duly adopted ordinance, may levy a transient occupancy tax on single-family residences rented out for continuous occupancy for fewer than 30 consecutive days.			
<b>SB 1074</b> - <a href="#">Howell</a> - BPOL tax; allows towns to levy on any person, firm, etc., in business of renting real property.	<a href="#">(H) Committee on Finance</a> <hr/> <a href="#">(S) Committee on Finance</a>	(H) Left in Finance	02/28/09
<b>notes:</b> Allows the Towns of Herndon and Leesburg to levy the BPOL tax on any person, firm, or corporation engaging in the business of renting real property.			
<b>SB 1259</b> - <a href="#">Vogel</a> - Land preservation; increases cap on aggregate amount of tax credits.	<a href="#">(S) Committee on Finance</a>	(S) Stricken at request of Patron in Finance (16-Y 0-N)	02/11/09
<b>notes:</b> Increases the cap on the aggregate amount of land preservation tax credits that can be issued to \$115 million, beginning in calendar year 2010.			
<b>SB 1272</b> - <a href="#">Vogel</a> - Tax and fee legislation; requires sunset dates on all and on those existing that are increased.	<a href="#">(S) Committee on Rules</a>	(S) Passed by indefinitely in Rules (17-Y 0-N)	02/06/09
<b>notes:</b> Requires a sunset date on all bills that add new taxes or fees or increase the rate of existing taxes or fees. The sunset dates would be required for both state and local tax or fee bills.			
<b>SB 1443</b> - <a href="#">Martin</a> - Income tax, state; tax credit for health insurance premiums paid by small business employers.	<a href="#">(S) Committee on Finance</a>	(S) Left in Finance	02/11/09
<b>notes:</b> Provides a tax credit for taxable years beginning on or after January 1, 2009, to employers who pay at least one-half of the annual health insurance premium per employee. The amount of the credit is the lesser of \$500 or the amount paid per employee. The total amount of credits available to each employer annually is limited to \$25,000. The credits are available to employers with 50 or fewer full-time employees.			
<b>SB 1474</b> - <a href="#">McEachin</a> - Retail Sales and Use Tax; dealer discounts.	<a href="#">(S) Committee on Finance</a>	(S) Stricken at request of Patron in Finance (16-Y 0-	02/03/09

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[notes](#): Provides a dealer discount of local sales taxes to registered dealers using software designed to more accurately allocate local sales taxes to counties and cities. The Department of Taxation would be required to certify the software. The aggregate discount of local sales taxes that could be taken by the dealer would not exceed the purchase price of the certified software.