



Biofuels Statutory Citations

STATE OF VIRGINIA

This project was undertaken in partnership with the USDA Office of the Chief Economist, The Office of Energy Policy and New Uses. For information on the full project, visit [States' Biofuels Statutory Citations](#).

Current through the 2013 Legislative Session of the Virginia General Assembly.

§ 58.1-3505. Classification of farm animals, certain grains, agricultural products, farm machinery, farm implements and equipment; governing body may exempt

A. Farm animals, grains and other feeds used for the nurture of farm animals, agricultural products, farm machinery and farm implements are hereby defined as separate items of taxation and classified as follows:

1. Horses, mules and other kindred animals.
2. Cattle.
3. Sheep and goats.
4. Hogs.
5. Poultry.
6. Grains and other feeds used for the nurture of farm animals.
7. Grain; tobacco; wine produced by farm wineries as defined in [§ 4.1-100](#) and other agricultural products in the hands of a producer.
8. Farm machinery other than the farm machinery described in subdivision 10, and farm implements, which shall include equipment and machinery used by farm wineries as defined in [§ 4.1-100](#) in the production of wine.
9. Equipment used by farmers or farm cooperatives qualifying under [§ 521 of the Internal Revenue Code](#) to manufacture industrial ethanol, provided that the materials from which the ethanol is derived consist primarily of farm products.
10. Farm machinery designed solely for the planting, production or harvesting of a single product or commodity.

11. Privately owned trailers as defined in § 46.2-100 that are primarily used by farmers in their farming operations for the transportation of farm animals or other farm products as enumerated in subdivisions A 1 through A 7 of this section.

12. Motor vehicles that are used exclusively for agricultural purposes, for which the owner is not required to obtain a registration certificate, license plate, and decal or pay a registration fee pursuant to § 46.2-665, 46.2-666, or 46.2-670.

13. Trucks or tractor trucks as defined in § 46.2-100, that are exclusively used by farmers in their farming operations for the transportation of farm animals or other farm products as enumerated in subdivisions 1 through 7 or for the transport of farm-related machinery.

B. The governing body of any county, city or town may, by ordinance duly adopted, exempt in whole or in part from taxation, or provide a different rate of tax upon, all or any of the above classes of farm animals, grains and feeds used for the nurture of farm animals, farm vehicles, and farm machinery, implements or equipment set forth in subsection A.

C. Grain; tobacco; wine produced by farm wineries as defined in § 4.1-100 and other agricultural products shall be exempt from taxation while in the hands of a producer.

Credits Acts 1984, c. 675; Acts 1993, c. 866, eff. Oct. 1, 1993; Acts 1998, c. 332; Acts 2004, c. 556. Amended by Acts 2012, c. 272.