

HOUSE BILL NO. 1806

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on _____
on _____)

(Patrons Prior to Substitute--Delegates Bloxom and Freitas [HB 1883])

A BILL to amend and reenact §§ 46.2-665, as it is currently effective and as it shall become effective, 46.2-666, as it is currently effective and as it shall become effective, 46.2-667, 46.2-670, as it is currently effective and as it shall become effective, 46.2-672, as it shall become effective, 46.2-673, as it is currently effective and as it shall become effective, 46.2-684.2, 58.1-2403, and 58.1-3505 of the Code of Virginia and to amend and reenact the second enactment of Chapter 51 and the second enactment of Chapter 52 of the Acts of Assembly of 2022, relating to farm use placards.

Be it enacted by the General Assembly of Virginia:

1. That §§ 46.2-665, as it is currently effective and as it shall become effective, 46.2-666, as it is currently effective and as it shall become effective, 46.2-667, 46.2-670, as it is currently effective and as it shall become effective, 46.2-672, as it shall become effective, 46.2-673, as it is currently effective and as it shall become effective, 46.2-684.2, 58.1-2403, and 58.1-3505 of the Code of Virginia are amended and reenacted as follows:

§ 46.2-665. (Effective until July 1, 2023) Vehicles used for agricultural or horticultural purposes.

A. No person shall be required to obtain the registration certificate, license plates, or decals for or pay a registration fee for any motor vehicle, trailer, or semitrailer used exclusively for agricultural or horticultural purposes on lands owned or leased by the vehicle's owner.

B. This exemption shall only apply to (i) pickup or panel trucks; (ii) sport utility vehicles; (iii) vehicles other than pickup or panel trucks, sport utility vehicles, trailers, or semitrailers having a gross vehicle weight rating greater than 7,500 pounds; and (iv) trailers and semitrailers that are not operated on or over any public highway in the Commonwealth for any purpose other than:

- 27 1. Crossing a highway;
- 28 2. Operating along a highway for a distance of no more than 75 miles from one part of the owner's
29 land to another, irrespective of whether the tracts adjoin;
- 30 3. Taking the vehicle or attached fixtures to and from a repair shop for repairs;
- 31 4. Taking another vehicle exempt from registration under any provision of §§ 46.2-664 through
32 46.2-668 or 46.2-672, or any part or subcomponent of such a vehicle, to or from a repair shop for repairs,
33 including return trips;
- 34 5. Operating along a highway to and from a refuse disposal facility for the purpose of disposing of
35 trash and garbage generated on a farm and incidental refuse from the farmer's or his employee's home;
- 36 6. Operating along a highway for a distance of no more than 75 miles for the purpose of obtaining
37 supplies for agricultural or horticultural purposes, seeds, fertilizers, chemicals, or animal feed and
38 returning; or
- 39 7. Transporting the vehicle's owner between his residence and the lands being used for agricultural
40 or horticultural purposes.

41 **§ 46.2-665. (Effective July 1, 2023) Vehicles used for agricultural or horticultural purposes.**

42 A. No person shall be required to obtain the registration certificate, license plates, or decals for or
43 pay a registration fee for any motor vehicle, trailer, or semitrailer used exclusively for agricultural or
44 horticultural purposes on lands owned or leased by the vehicle's owner.

45 B. This exemption shall only apply to (i) pickup or panel trucks; (ii) sport utility vehicles; (iii)
46 vehicles other than pickup or panel trucks, sport utility vehicles, trailers, or semitrailers having a gross
47 vehicle weight rating greater than 7,500 pounds; and (iv) trailers and semitrailers that are not operated on
48 or over any public highway in the Commonwealth for any purpose other than:

- 49 1. Crossing a highway;
- 50 2. Operating along a highway for a distance of no more than 75 miles from one part of the owner's
51 land to another, irrespective of whether the tracts adjoin;
- 52 3. Taking the vehicle or attached fixtures to and from a repair shop for repairs;

53 4. Taking another vehicle exempt from registration under any provision of §§ 46.2-664 through
54 46.2-668 or 46.2-672, or any part or subcomponent of such a vehicle, to or from a repair shop for repairs,
55 including return trips;

56 5. Operating along a highway to and from a refuse disposal facility for the purpose of disposing of
57 trash and garbage generated on a farm and incidental refuse from the farmer's or his employee's home;

58 6. Operating along a highway for a distance of no more than 75 miles for the purpose of obtaining
59 supplies for agricultural or horticultural purposes, seeds, fertilizers, chemicals, or animal feed and
60 returning; or

61 7. Transporting the vehicle's owner between his residence and the lands being used for agricultural
62 or horticultural purposes.

63 C. The owner or lessee of a ~~vehicle, trailer, or semitrailer~~ pickup or panel truck or sport utility
64 vehicle claiming the exemption provided pursuant to this section shall be required to obtain a permanent
65 farm use placard pursuant to § 46.2-684.2.

66 **§ 46.2-666. (Effective until July 1, 2023) Vehicles used for seasonal transportation of farm**
67 **produce and livestock.**

68 No person shall be required to obtain the registration certificate, license plates, or decals for or pay
69 a registration fee prescribed for any motor vehicle, trailer, or semitrailer owned by the owner or lessee of
70 a farm and used by him on a seasonal basis in transporting farm produce and livestock along public
71 highways for a distance of no more than 75 miles ~~including the distance to the nearest~~ or to a storage
72 house, packing plant, or market. The provisions of this section shall only apply to (i) pickup or panel
73 trucks; (ii) sport utility vehicles; (iii) vehicles other than pickup or panel trucks, sport utility vehicles,
74 trailers, or semitrailers having a gross vehicle weight rating greater than 7,500 pounds; and (iv) trailers
75 and semitrailers.

76 **§ 46.2-666. (Effective July 1, 2023) Vehicles used for seasonal transportation of farm produce**
77 **and livestock.**

78 No person shall be required to obtain the registration certificate, license plates, or decals for or pay
79 a registration fee prescribed for any motor vehicle, trailer, or semitrailer owned by the owner or lessee of

80 a farm and used by him on a seasonal basis in transporting farm produce and livestock along public
81 highways for a distance of no more than 75 miles ~~including the distance to the nearest~~ or to a storage
82 house, packing plant, or market. The provisions of this section shall only apply to (i) pickup or panel
83 trucks; (ii) sport utility vehicles; (iii) vehicles other than pickup or panel trucks, sport utility vehicles,
84 trailers, or semitrailers having a gross vehicle weight rating greater than 7,500 pounds; and (iv) trailers
85 and semitrailers. The owner or lessee of a ~~vehicle, trailer, or semitrailer~~ pickup or panel truck or sport
86 utility vehicle claiming the exemption provided pursuant to this section shall be required to obtain a
87 permanent farm use placard pursuant to § 46.2-684.2.

88 **§ 46.2-667. Farm machinery and tractors.**

89 No person shall be required to obtain the registration certificate, license plates, or decals for or pay
90 the prescribed fee for any farm machinery or tractor when operated on a highway (i) between one tract of
91 land and another regardless of whether the land is owned by the same person or (ii) to and from a repair
92 shop for repairs.

93 The owner or lessee of any farm machinery or tractor claiming the exemption provided pursuant
94 to this section shall not be required to obtain a permanent farm use placard pursuant to § 46.2-684.2.

95 **§ 46.2-670. (Effective until July 1, 2023) Vehicles owned by farmers and used to transport**
96 **certain wood products.**

97 No person shall be required to obtain the registration certificate, license plates, or decals for or pay
98 a registration fee for any motor vehicle, trailer, or semitrailer owned by a farm owner when the vehicle is
99 operated or moved along a highway for no more than 75 miles between a sawmill or sawmill site and his
100 farm to transport sawdust, wood shavings, slab wood, and other wood wastes. The provisions of this
101 section shall only apply to (i) pickup or panel trucks; (ii) sport utility vehicles; (iii) vehicles other than
102 pickup or panel trucks, sport utility vehicles, trailers, or semitrailers having a gross vehicle weight rating
103 greater than 7,500 pounds; and (iv) trailers and semitrailers.

104 **§ 46.2-670. (Effective July 1, 2023) Vehicles owned by farmers and used to transport certain**
105 **wood products.**

106 No person shall be required to obtain the registration certificate, license plates, or decals for or pay
107 a registration fee for any motor vehicle, trailer, or semitrailer owned by a farm owner when the vehicle is
108 operated or moved along a highway for no more than 75 miles between a sawmill or sawmill site and his
109 farm to transport sawdust, wood shavings, slab wood, and other wood wastes. The provisions of this
110 section shall only apply to (i) pickup or panel trucks; (ii) sport utility vehicles; (iii) vehicles other than
111 pickup or panel trucks, sport utility vehicles, trailers, or semitrailers having a gross vehicle weight rating
112 greater than 7,500 pounds; and (iv) trailers and semitrailers. The owner or lessee of a ~~vehicle, trailer, or~~
113 ~~semitrailer~~ pickup or panel truck or sport utility vehicle claiming the exemption provided pursuant to this
114 section shall be required to obtain a permanent farm use placard pursuant to § 46.2-684.2.

115 **§ 46.2-672. (Effective July 1, 2023) Certain vehicles transporting fertilizer, cotton, or**
116 **peanuts.**

117 No person shall be required to obtain the registration certificate, license plates, or decals for or pay
118 a registration fee for any motor vehicle or trailer, semitrailer, or fertilizer spreader drawn by a farm tractor
119 used by a farmer, his tenant, agent or employee or a cotton ginner, peanut buyer, or fertilizer distributor
120 to transport unginning cotton, peanuts, or fertilizer owned by the farmer, cotton ginner, peanut buyer, or
121 fertilizer distributor from one farm to another, from farm to gin, from farm to dryer, from farm to market,
122 or from fertilizer distributor to farm and on return to the distributor. The owner or lessee of a ~~vehicle,~~
123 ~~trailer, or semitrailer~~ pickup or panel truck or sport utility vehicle claiming the exemption provided
124 pursuant to this section shall be required to obtain a permanent farm use placard pursuant to § 46.2-684.2.

125 The provisions of this section shall not apply to vehicles operated on a for-hire basis.

126 **§ 46.2-673. (Effective until July 1, 2023) Return trips of exempted farm vehicles.**

127 No person shall be required to obtain the registration certificate, license plates, or decals for or pay
128 a registration fee for any farm vehicle exempted from registration under the provisions of this article when
129 that vehicle is:

130 1. Making a return trip from any marketplace;

131 2. Transporting back to a farm ordinary and essential food, including procuring a meal for a farmer
132 or his employees, and other products for home and farm use while engaged in activities allowed in this
133 chapter; or

134 3. Transporting supplies to the farm.

135 **§ 46.2-673. (Effective July 1, 2023) Return trips of exempted farm vehicles.**

136 No person shall be required to obtain the registration certificate, license plates, or decals for or pay
137 a registration fee for any farm vehicle exempted from registration under the provisions of this article when
138 that vehicle is:

139 1. Making a return trip from any marketplace;

140 2. Transporting back to a farm ordinary and essential food, including procuring a meal for a farmer
141 or his employees, and other products for home and farm use while engaged in activities allowed in this
142 chapter; or

143 3. Transporting supplies to the farm.

144 The owner or lessee of a ~~vehicle, trailer, or semitrailer~~ pickup or panel truck or sport utility vehicle
145 claiming the exemption provided pursuant to this section shall be required to obtain a permanent farm use
146 placard pursuant to § 46.2-684.2.

147 **§ 46.2-684.2. Permanent farm use placards.**

148 A. For the purposes of this section, "farm use placard" means a device containing letters, numerals,
149 or a combination of both attached to a vehicle that is used for one of the exempt purposes set forth in §
150 46.2-665, 46.2-666, 46.2-670, 46.2-672, or 46.2-673.

151 B. (Effective until July 1, 2023) ~~Such~~ All farm use placard placards shall be permanent and valid
152 for so long as the owner or lessee uses the vehicle for an exempt purpose and shall not require renewal.

153 B. (Effective July 1, 2023) An owner or lessee of a farm vehicle claiming an exemption for a farm
154 vehicle provided pursuant to § 46.2-665, 46.2-666, 46.2-670, 46.2-672, or 46.2-673 shall obtain a farm
155 use placard from the Department and display such placard on the vehicle at all times. The provisions of
156 this section shall not apply to vehicles having a gross vehicle weight rating greater than 7,500 pounds,
157 trailers, or semitrailers used exclusively as set forth in § 46.2-665, 46.2-666, 46.2-670, 46.2-672, or 46.2-

158 673. Such farm use placard shall be permanent and valid for so long as the owner or lessee uses the vehicle
159 for an exempt purpose and shall not require renewal.

160 C. Application for a permanent farm use placard shall be made on a form provided by the
161 Department and shall ~~include~~ require:

162 1. The name of the owner or lessee of the vehicle for which the exemption is claimed;

163 2. The approximate location and acreage of each farm on which the vehicle is to be used;

164 3. The type of agricultural commodities, poultry, dairy products, or livestock produced on such
165 farms ~~and the approximate amounts produced annually~~;

166 4. A statement, signed by the owner or lessee, that the vehicle shall only be used for one or more
167 of the exempt purposes set forth in § 46.2-665, 46.2-666, 46.2-670, 46.2-672, or 46.2-673; and

168 5. A statement, signed by the owner or lessee, that the vehicle is an insured motor vehicle as
169 defined in § 46.2-705 or is insured by a policy authorized pursuant to § 46.2-684.1.

170 Such application shall not request any additional information not required pursuant to this
171 subsection. Notwithstanding any other provision of law, the Department shall not release, except upon
172 request by the farm use placard applicant, the guardian of such applicant, or the authorized agent of such
173 applicant, or pursuant to a court order, any information obtained pursuant to this section.

174 D. The Department may charge a fee of \$15 for a farm use placard. All fees collected by the
175 Commissioner pursuant to this section shall be paid into the state treasury and set aside as a special fund
176 to be used to meet the expenses of the Department.

177 E. Farm use placards are nontransferable.

178 F. An owner or lessee of a farm use vehicle shall return the farm use placard to the Department
179 within 30 days of the vehicle ceasing to be used for one or more of the exempt purposes set forth in §
180 46.2-665, 46.2-666, 46.2-670, 46.2-672, or 46.2-673.

181 G. The Department shall not limit the number of placards that can be obtained at one time, provided
182 the applicant is lawfully entitled to such placards.

183 **§ 58.1-2403. Exemptions.**

184 No tax shall be imposed as provided in § 58.1-2402 if the vehicle is:

- 185 1. Sold to or used by the United States government or any governmental agency thereof;
- 186 2. Sold to or used by the Commonwealth of Virginia or any political subdivision thereof;
- 187 3. Registered in the name of a volunteer fire department or volunteer emergency medical services
- 188 agency not operated for profit;
- 189 4. Registered to any member of the Mattaponi, Pamunkey, or Chickahominy Indian tribes or any
- 190 other recognized Indian tribe of the Commonwealth living on the tribal reservation;
- 191 5. Transferred incidental to repossession under a recorded lien and ownership is transferred to the
- 192 lienholder;
- 193 6. A manufactured home permanently attached to real estate and included in the sale of real estate;
- 194 7. A gift to the spouse, son, daughter, or parent of the transferor. With the exception of a gift to a
- 195 spouse, this exemption shall not apply to any unpaid obligation assumed by the transferee incidental to
- 196 the transfer;
- 197 8. Transferred from an individual or partnership to a corporation or limited liability company or
- 198 from a corporation or limited liability company to an individual or partnership if the transfer is incidental
- 199 to the formation, organization or dissolution of a corporation or limited liability company in which the
- 200 individual or partnership holds the majority interest;
- 201 9. Transferred from a wholly owned subsidiary to the parent corporation or from the parent
- 202 corporation to a wholly owned subsidiary;
- 203 10. Being registered for the first time in the Commonwealth and the applicant holds a valid,
- 204 assignable title or registration issued to him by another state or a branch of the United States Armed Forces
- 205 and (i) has owned the vehicle for longer than 12 months or (ii) has owned the vehicle for less than 12
- 206 months and provides evidence of a sales tax paid to another state. However, when a vehicle has been
- 207 purchased by the applicant within the last 12 months and the applicant is unable to provide evidence of a
- 208 sales tax paid to another state, the applicant shall pay the Virginia sales tax based on the fair market value
- 209 of the vehicle at the time of registration in Virginia;
- 210 11. a. Titled in a Virginia or non-Virginia motor vehicle dealer's name for resale; or

211 b. Titled in the name of an automotive manufacturer having its headquarters in Virginia, except
212 for any commercially leased vehicle that is not described under subdivision 3 of § 46.2-602.2. For
213 purposes of this subdivision, "automotive manufacturer" and "headquarters" means the same as such terms
214 are defined in § 46.2-602.2;

215 12. A motor vehicle having seats for more than seven passengers and sold to an urban or suburban
216 bus line the majority of whose passengers use the buses for traveling a distance of less than 40 miles, one
217 way, on the same day;

218 13. Purchased in the Commonwealth by a nonresident and a Virginia title is issued for the sole
219 purpose of recording a lien against the vehicle if the vehicle will be registered in a state other than Virginia;

220 14. A motor vehicle designed for the transportation of 10 or more passengers, purchased by and
221 for the use of a church conducted not for profit;

222 15. Loaned or leased to a private nonprofit institution of learning, for the sole purpose of use in
223 the instruction of driver's education when such education is a part of such school's curriculum for full-
224 time students;

225 16. Sold to an insurance company or local government group self-insurance pool, created pursuant
226 to § 15.2-2703, for the sole purpose of disposition when such company or pool has paid the registered
227 owner of such vehicle a total loss claim;

228 17. Owned and used for personal or official purposes by accredited consular or diplomatic officers
229 of foreign governments, their employees or agents, and members of their families, if such persons are
230 nationals of the state by which they are appointed and are not citizens of the United States;

231 18. A self-contained mobile computerized axial tomography scanner sold to, rented or used by a
232 nonprofit hospital or a cooperative hospital service organization as described in § 501(e) of the United
233 States Internal Revenue Code;

234 19. A motor vehicle having seats for more than seven passengers and sold to a restricted common
235 carrier or common carrier of passengers;

236 20. Beginning July 1, 1989, a self-contained mobile unit designed exclusively for human
237 diagnostic or therapeutic service, sold to, rented to, or used by a nonprofit hospital, or a cooperative

238 hospital service organization as described in § 501(e) of the United States Internal Revenue Code, or a
239 nonprofit corporation as defined in § 501(c)(3) of the Internal Revenue Code, established for research in,
240 diagnosis of, or therapy for human ailments;

241 21. Transferred, as a gift or through a sale to an organization exempt from taxation under §
242 501(c)(3) of the Internal Revenue Code, provided the motor vehicle is not titled and tagged for use by
243 such organization;

244 22. A motor vehicle sold to an organization which is exempt from taxation under § 501(c)(3) of
245 the Internal Revenue Code and which is organized for the primary purpose of distributing food, clothing,
246 medicines, and other necessities of life to, and providing shelter for, needy persons in the United States
247 and throughout the world;

248 23. Transferred to the trustees of a revocable inter vivos trust, when the individual titleholder of a
249 Virginia titled motor vehicle and the beneficiaries of the trust are the same persons, regardless of whether
250 other beneficiaries of the trust may also be named in the trust instrument, when no consideration has
251 passed between the titleholder and the beneficiaries; and transferred to the original titleholder from the
252 trustees holding title to the motor vehicle;

253 24. Transferred to trustees of a revocable inter vivos trust, when the owners of the vehicle and the
254 beneficiaries of the trust are the same persons, regardless of whether other beneficiaries may also be named
255 in the trust instrument, or transferred by trustees of such a trust to beneficiaries of the trust following the
256 death of the grantor, when no consideration has passed between the grantor and the beneficiaries in either
257 case;

258 25. Sold by a vehicle's lessor to its lessee upon the expiration of the term of the vehicle's lease, if
259 the lessee is a natural person and this natural person has paid the tax levied pursuant to this chapter with
260 respect to the vehicle when he leased it from the lessor, and if the lessee presents an original copy of the
261 lease upon request of the Department of Motor Vehicles or other evidence that the sales tax has been paid
262 to the Commonwealth by the lessee purchasing the vehicle;

263 26. Titled in the name of a deceased person and transferred to the spouse or heir, or under the will,
264 of such deceased person;

265 27. An all-terrain vehicle, moped, or off-road motorcycle, as those terms are defined in § 46.2-
266 100, that:

267 a. Is being titled for the first time in the Commonwealth and that the applicant (i) has owned for
268 more than 12 months or (ii) has owned for less than 12 months and provides evidence of tax paid pursuant
269 to Chapter 6 (§ 58.1-600 et seq.); or

270 b. Would otherwise be eligible for an agricultural exemption, as provided in § 58.1-609.2;

271 28. A motor vehicle that is sold to an organization that is exempt from taxation under § 501(c)(3)
272 of the Internal Revenue Code and that is primarily used by the organization to transport to markets for
273 sale produce that is (i) produced by local farmers and (ii) sold by such farmers to the organization; ~~or~~

274 29. Transferred from the purchaser of the vehicle back to the seller of the vehicle who (i) accepted
275 the vehicle pursuant to the Virginia Motor Vehicle Warranty Enforcement Act (§ 59.1-207.9 et seq.) or
276 (ii) otherwise agreed to accept the return of the vehicle due to a mechanical defect or failure and refunded
277 to the purchaser the purchase price of the vehicle. Except when the return of the vehicle is pursuant to the
278 Virginia Motor Vehicle Warranty Enforcement Act, the transfer shall occur within 45 days of the date of
279 purchase; or

280 30. A pickup or panel truck or a sport utility vehicle for which the owner is required to obtain a
281 permanent farm use placard pursuant to § 46.2-684.2.

282 **§ 58.1-3505. Classification of farm animals, certain grains, agricultural products, farm**
283 **machinery, farm implements and equipment; governing body may exempt.**

284 A. Farm animals, grains and other feeds used for the nurture of farm animals, agricultural products
285 as defined in § 3.2-6400, farm machinery and farm implements are hereby defined as separate items of
286 taxation and classified as follows:

287 1. Horses, mules and other kindred animals.

288 2. Cattle.

289 3. Sheep and goats.

290 4. Hogs.

291 5. Poultry.

- 292 6. Grains and other feeds used for the nurture of farm animals.
- 293 7. Grain; tobacco; wine produced by farm wineries as defined in § 4.1-100 and other agricultural
294 products in the hands of a producer.
- 295 8. Farm machinery other than the farm machinery described in subdivision 10, and farm
296 implements, which shall include (i) equipment and machinery used by farm wineries as defined in § 4.1-
297 100 in the production of wine; (ii) equipment and machinery used by a nursery as defined in § 3.2-3800
298 for the production of horticultural products; and (iii) any farm tractor as defined in § 46.2-100, regardless
299 of whether such farm tractor is used exclusively for agricultural purposes.
- 300 9. Equipment used by farmers or farm cooperatives qualifying under § 521 of the Internal Revenue
301 Code to manufacture industrial ethanol, provided that the materials from which the ethanol is derived
302 consist primarily of farm products.
- 303 10. Farm machinery designed solely for the planting, production or harvesting of a single product
304 or commodity.
- 305 11. Privately owned trailers as defined in § 46.2-100 that are primarily used by farmers in their
306 farming operations for the transportation of farm animals or other farm products as enumerated in
307 subdivisions 1 through 7.
- 308 12. Motor vehicles that are used primarily for agricultural purposes, for which the owner is not
309 required to obtain a registration certificate, license plate, and decal or pay a registration fee pursuant to §
310 46.2-665, 46.2-666, or 46.2-670, or pickup or panel trucks or sport utility vehicles for which the owner is
311 required to obtain a permanent farm use placard pursuant to § 46.2-684.2.
- 312 13. Trucks or tractor trucks as defined in § 46.2-100, that are primarily used by farmers in their
313 farming operations for the transportation of farm animals or other farm products as enumerated in
314 subdivisions 1 through 7 or for the transport of farm-related machinery.
- 315 14. Farm machinery and farm implements, other than the farm machinery and farm implements
316 described in subdivisions 8 and 10, which shall include equipment and machinery used for forest
317 harvesting and silvicultural activities.

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

322 C. Grain; tobacco; wine produced by farm wineries as defined in § 4.1-100; and other agricultural
323 products, as defined in § 3.2-6400, shall be exempt from taxation under this chapter while in the hands of
324 a producer.

325 **2. That the second enactment of Chapter 51 and the second enactment of Chapter 52 of the Acts of**
326 **Assembly of 2022 are amended and reenacted as follows:**

327 **2. That the provisions of this act requiring the owner or lessee of a farm vehicle claiming an**
328 **exemption for a farm vehicle provided pursuant to § 46.2-665, 46.2-666, 46.2-670, 46.2-672, or 46.2-**
329 **673 of the Code of Virginia, as amended by this act, to obtain a farm use placard from the**
330 **Department of Motor Vehicles and to display such placard on the vehicle at all times shall become**
331 **effective on July 1, ~~2023~~ 2024.**

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