

ORDINANCE NO. 5106

AN ORDINANCE to amend and reordain Section 3-2-227 (SAME—CREDIT FOR TAX PAID TO OTHER JURISDICTIONS) of Division 3 (TANGIBLE PERSONAL PROPERTY AND MACHINERY AND TOOLS) of Article M (LEVY AND COLLECTION OF PROPERTY TAXES) of Chapter 2 (TAXATION) of Title 3 (FINANCE, TAXATION AND PROCUREMENT) of the Code of the City of Alexandria, Virginia, 1981, as amended.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 3-2-227 of the Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended by adding the text shown in underline as follows:

**Sec. 3-2-227 - Same—credit for tax paid to other jurisdictions.**

If any person subject to tax under section 3-2-224 of this article has paid a similar tax ~~in another~~ that was legally assessed in another jurisdiction of the Commonwealth of Virginia for any period covered by the provisions of that section, he shall be entitled, upon presentation of evidence of payment, to a credit in an amount not to exceed the tax imposed by that section and section 3-2-226 of this article for that period. The credit shall be given to both where the motor vehicle, boat or trailer subject to levy is the identical property for which the similar tax was paid elsewhere, and also where the said motor vehicle, boat or trailer is a substitute for one for which the similar tax was paid elsewhere.

Section 2. That Section 3-2-227 as amended pursuant to Section 1 of this ordinance, be, and the same hereby is, reordained as part of the City of Alexandria City Code.

Section 3. That this ordinance shall become effective upon the date and at the time of its final passage.

ALLISON SILBERBERG  
Mayor

Final Passage: February 24, 2018