

Amend Section 1 of Article X of the Constitution of Virginia as follows:

ARTICLE X.

TAXATION AND FINANCE.

Section 1. Taxable property; uniformity; classification and segregation.—All property, except as hereinafter provided, shall be taxed. All taxes shall be levied and collected under general laws and shall be uniform upon the same class of subjects within the territorial limits of the authority levying the tax, except that the General Assembly may provide for differences in the rate of taxation to be imposed upon real estate by a city or town within all or parts of areas added to its territorial limits, or by a new unit of general government, within its area, created by or encompassing two or more, or parts of two or more, existing units of general government. Such differences in the rate of taxation shall bear a reasonable relationship to differences between nonrevenue producing governmental services giving land urban character which are furnished in one or several areas in contrast to the services furnished in other areas of such unit of government.

The General Assembly may by general law and within such restrictions and upon such conditions as may be prescribed authorize the governing body of any county, city, town or regional government to provide for differences in the rate of taxation imposed upon tangible personal property owned by persons not less than sixty-five years of age or persons permanently and totally disabled as established by general law who are deemed by the General Assembly to be bearing an extraordinary tax burden on said tangible personal property in relation to their income and financial worth.

The General Assembly may define and classify taxable subjects. Except as to classes of property herein expressly segregated for either State or local taxation, the General Assembly may segregate the several classes of property so as to specify and determine upon what subjects State taxes, and upon what subjects local taxes, may be levied.

CHAPTER 674

SENATE JOINT RESOLUTION NO. 36

Proposing an amendment to Section 8 of Article VIII of the Constitution of Virginia, relating to the Literary Fund.

Agreed to by the Senate, January 30, 1989

Agreed to by the House of Delegates, February 14, 1989

RESOLVED by the Senate of Virginia, the House of Delegates concurring, a majority of the members elected to each house agreeing, That the following amendment to the Constitution of Virginia be, and the same hereby is, proposed and referred to the General Assembly at its first regular session held after the next general election of members of the House of Delegates for its concurrence in conformity with the provisions of Section 1 of Article XII of the Constitution of Virginia, namely:

Amend Section 8 of Article VIII of the Constitution of Virginia as follows:

ARTICLE VIII.

EDUCATION.

Section 8. The Literary Fund.—The General Assembly shall set apart as a permanent and perpetual school fund the present Literary Fund; the proceeds of all public lands donated by Congress for free public school purposes, of all escheated property, of all waste and unappropriated lands, of all property accruing to the Commonwealth by forfeiture *except as hereinafter provided*, of all fines collected for offenses committed against the Commonwealth, and of the annual interest on the Literary Fund; and such other sums as the General Assembly may appropriate. But so long as the principal of the Fund totals as

much as eighty million dollars, the General Assembly may set aside all or any part of additional moneys received into its principal for public school purposes, including the teachers retirement fund.

The General Assembly may provide by general law an exemption from this section for the proceeds from the sale of all property seized and forfeited to the Commonwealth for a violation of the criminal laws of this Commonwealth proscribing the manufacture, sale or distribution of a controlled substance or marijuana. Such proceeds shall be paid into the state treasury and shall be distributed by law for the purpose of promoting law enforcement.

The Literary Fund shall be held and administered by the Board of Education in such manner as may be provided by law. The General Assembly may authorize the Board to borrow other funds against assets of the Literary Fund as collateral, such borrowing not to involve the full faith and credit of the Commonwealth.

The principal of the Fund shall include assets of the Fund in other funds or authorities which are repayable to the Fund.

CHAPTER 675

An Act to amend and reenact § 16.1-271 of the Code of Virginia, relating to criminal procedures for offenses committed by juvenile prisoners.

[H 336]

Approved April 5, 1989

Be it enacted by the General Assembly of Virginia:

1. That § 16.1-271 of the Code of Virginia is amended and reenacted as follows:

§ 16.1-271. Subsequent offenses by juvenile.— The trial or treatment of a juvenile as an adult pursuant to the provisions of this chapter shall not preclude the juvenile court from taking jurisdiction of such juvenile for subsequent offenses committed by that juvenile. However, any juvenile who is tried and convicted in a circuit court as an adult under the provisions of §§ 16.1-269 and 16.1-272 and sentenced to confinement in a state correctional facility shall be considered an adult in a criminal proceeding resulting from an offense alleged to have been committed while so incarcerated.

CHAPTER 676

An Act to amend and reenact §§ 59.1-313 and 59.1-317 of the Code of Virginia, relating to membership campgrounds.

[H 620]

Approved April 5, 1989

Be it enacted by the General Assembly of Virginia:

1. That §§ 59.1-313 and 59.1-317 of the Code of Virginia are amended and reenacted as follows: