

NORTHERN VIRGINIA TRANSPORTATION AUTHORITY

- RESOLUTION 01-08A -

IMPOSING THE REGIONAL CONGESTION RELIEF FEE

WHEREAS, the Northern Virginia Transportation Authority ("NVTA") is a political subdivision of the Commonwealth of Virginia (the "Commonwealth") created by the Northern Virginia Transportation Authority Act (the "NVTA Act"), Chapter 48.2, Title 15.2, Code of Virginia of 1950, as amended (the "Virginia Code"); and

WHEREAS, as provided by Section 15.2-4831 of the NVTA Act, NVTA embraces the Counties of Arlington, Fairfax, Loudoun, and Prince William, and the Cities of Alexandria, Fairfax, Falls Church, Manassas, and Manassas Park (collectively, the "Member Localities"); and

WHEREAS, Section 15.2-4840(12) of the NVTA Act empowers NVTA to decide and vote to impose certain fees and taxes authorized under law for imposition and assessment by NVTA; provided that (i) any such fee or tax assessed or imposed is assessed and imposed in all of the Member Localities and (ii) the revenues from such fees and taxes are kept in a separate account and used only for the purposes provided in the NVTA Act; and

WHEREAS, on April 4, 2007, the Virginia General Assembly adopted the Governor's substitute for House Bill 3202 ("HB 3202"), which provides for transportation funding and related reforms both on a statewide basis and on a regional basis for NVTA and the Member Localities and the Hampton Roads Transportation Authority and the localities embraced thereby; and

WHEREAS, HB 3202 authorizes and empowers NVTA to impose any one or more of seven regional taxes and fees (the "Regional Taxes and Fees"); and

WHEREAS, one of the Regional Taxes and Fees is provided for in Section 58.1-802.1 of the Virginia Code (the "Regional Congestion Relief Fee Provision"), under which NVTA may impose, in addition to any other tax imposed under the provisions of Chapter 8 of Title 58.1 of the Virginia Code, a regional congestion relief fee on each deed, instrument, or writing by which lands, tenements, or other realty located in any of the Member Localities is sold and is granted, assigned, transferred, or otherwise conveyed to or vested in the purchaser or any other person, by such purchaser's direction (the "Regional Congestion Relief Fee"); and

WHEREAS, the rate of the Regional Congestion Relief Fee, when the consideration or value of the interest, whichever is greater, equals or exceeds \$100, shall be \$0.40 for each \$100 or fraction thereof, exclusive of the value of any lien or encumbrance remaining thereon at the time of the sale, whether such lien is assumed or the realty is sold subject to such lien or encumbrance; and

WHEREAS, the Regional Congestion Relief Fee shall be paid by the grantor, or any person who signs on behalf of the grantor, of any deed, instrument, or writing subject to the Regional Congestion Relief Fee; and

WHEREAS, the Regional Congestion Relief Fee shall not apply to any (i) transaction described in subdivisions 6 through 13 of subsection A of Section 58.1-811 of the Virginia Code, (ii) instrument or writing given to secure a debt, (iii) deed conveying real estate from an incorporated college or other incorporated institution of learning not conducted for profit, (iv) deed conveying real estate from the United States, the Commonwealth or any county, city, town, district or other political subdivision thereof, (v) conveyance of real estate to the Commonwealth or any county, city, town, district or other political subdivision thereof, if such political unit is required by law to reimburse the parties subject to Regional Congestion Relief Fee, (vi) deed conveying real estate from the trustee or trustees of a church or religious body or from an incorporated church or religious body, or from a corporation mentioned in Section 57-16.1 of the Virginia Code; or (vii) any deed of gift conveying real estate or any interest therein to The Nature Conservancy or any lease of real property to any interest therein to The Nature Conservancy, where such deed of gift or lease of real estate is intended to be used exclusively for the purpose of preserving wilderness, natural or open space area; and

WHEREAS, the Regional Congestion Relief Fee shall be collected by the Clerks of the Circuit Courts in each of the Member Localities pursuant to subsection B of Section 58.1-802 of the Virginia Code; provided that (i) the compensation allowed to the Clerk under such subsection shall not be applicable with regard to the Regional Congestion Relief Fee and (ii) the Clerk shall return all fees collected pursuant to the authority granted under the Regional Congestion Relief Fee Provision (the "Fee Revenues") to the NVTA as soon as practicable; and

WHEREAS, under subsection B of Section 15.2-4838.1 of the NVTA Act, forty percent (40%) of the Fee revenues and the revenues from any of the other Regional Taxes and Fees imposed and received by NVTA (collectively, the "Regional Tax and Fee Revenues"), net of the costs of the collection and administration of the Regional Tax and Fee Revenues to be provided for in the below-described guidelines, policies and procedures (including the operating costs of NVTA), will be distributed on a pro rata basis to the Member Localities to be used for transportation purposes as provided in such subsection; and

WHEREAS, under subsection C of Section 15.2-4838.1 of the NVTA Act, the remaining sixty percent (60%) of the Regional Tax and Fee Revenues will be used by NVTA solely for transportation projects and purposes that benefit the Member Localities, including for the payment of debt service owing on any bonds issued by NVTA; and

WHEREAS, enactment clause 13 of HB 3202 provides that (i) NVTA, the Member Localities, the Commissioner of the Virginia Department of Taxation, and the Commissioner of the Department of Motor Vehicles, and other appropriate entities shall develop guidelines, policies, and procedures for the efficient and effective collection and administration of the Regional Taxes and Fees for use by NVTA, (ii) the guidelines, policies, and procedures shall be made public at least 60 days prior to their implementation, and (iii) the development of these guidelines, policies, and procedures shall be exempt from the Administrative Process Act (§ 2.2-4000 et seq. of the Virginia Code); and

After careful consideration and to further the public purposes for which NVTa was created, NOW, THEREFORE, BE IT RESOLVED, BY NVTa THAT:

1. Imposition of Regional Congestion Relief Fee, Required Use of Fee Revenues, and Findings. There is hereby imposed the Regional Congestion Relief Fee to be collected on all transactions for which the Regional Congestion Relief Fee may be collected under the Regional Congestion Relief Fee Provision occurring on and after January 1, 2008. The Fee Revenue shall be used for transportation purposes in accordance with the NVTa Act. NVTa hereby finds and determines that imposition of the Regional Congestion Relief Fee and the use of the Fee Revenue as provided in this Resolution will (i) be in all respects for the benefit of the inhabitants of the Commonwealth and the Member Localities and will promote their safety, health, welfare, convenience and prosperity and (ii) further the purposes of NVTa and the NVTa Act.

2. Representation and Acknowledgement. NVTa hereby represents and acknowledges that its authority to impose, collect or apply any or all of the Regional Congestion Relief Fee and the Fee Revenues may be eliminated, changed or limited at any time by action of the Virginia General Assembly and that NVTa will not pledge, covenant or agree to impose or maintain at any particular rate or level the Regional Congestion Relief Fee for the benefit of the holders of any of NVTa's bonds, notes or other evidences of indebtedness, any bond trustee or any other person or entity.

3. Policies and Procedures. The Financial Working Group, in consultation with the Legal Working Group as may be necessary, is hereby authorized and directed to develop guidelines, policies and procedures for the efficient collection and administration of the Regional Congestion Relief Fee for use by NVTa (the "Policies and Procedures") as provided in enactment clause 13 of HB 3202. In developing the Policies and Procedures, the Financial Working Group is directed to consult and cooperate with the Member Localities, the Commissioner of the Virginia Department of Taxation, the Commissioner of the Virginia Department of Motor Vehicles, and other entities as the Financial Working Group shall deem appropriate and beneficial, which cooperation may be embodied in an memorandum or memoranda of understanding with one or more of such entities. The Financial Working Group is directed to present the Policies and Procedures and any such memorandum or memoranda to NVTa for consideration and approval at a future meeting.

4. Notice. The Chairman of the NVTa or his designee shall provide written notice of the approval of this Resolution to impose the Regional Congestion Relief Fee to the Clerks of the House of Delegates and the Senate of the Virginia General Assembly as required under enactment clause 13 of HB 3202. Such notice shall be provided as soon as practicable following the adoption of this Resolution.

5. Effective Date. This Resolution shall take effect immediately.

Adopted by the Northern Virginia Transportation Authority, on this 12th day of July, 2007.

BY Charles F. [Signature]
Chairman

Attest [Signature]
Vice Chairman

NORTHERN VIRGINIA TRANSPORTATION AUTHORITY

- RESOLUTION 01-08B -

IMPOSING THE MOTOR VEHICLE RENTAL FEE

WHEREAS, the Northern Virginia Transportation Authority ("NVTA") is a political subdivision of the Commonwealth of Virginia (the "Commonwealth") created by the Northern Virginia Transportation Authority Act (the "NVTA Act"), Chapter 48.2, Title 15.2, Code of Virginia of 1950, as amended (the "Virginia Code"); and

WHEREAS, as provided by Section 15.2-4831 of the NVTA Act, NVTA embraces the Counties of Arlington, Fairfax, Loudoun, and Prince William, and the Cities of Alexandria, Fairfax, Falls Church, Manassas, and Manassas Park (collectively, the "Member Localities"); and

WHEREAS, Section 15.2-4840(12) of the NVTA Act empowers NVTA to decide and vote to impose certain fees and taxes authorized under law for imposition and assessment by NVTA; provided that (i) any such fee or tax assessed or imposed is assessed and imposed in all of the Member Localities and (ii) the revenues from such fees and taxes are kept in a separate account and used only for the purposes provided in the NVTA Act; and

WHEREAS, on April 4, 2007, the Virginia General Assembly adopted the Governor's substitute for House Bill 3202 ("HB 3202"), which provides for transportation funding and related reforms both on a statewide basis and on a regional basis for NVTA and the Member Localities and the Hampton Roads Transportation Authority and the localities embraced thereby; and

WHEREAS, HB 3202 authorizes and empowers NVTA to impose any one or more of seven regional taxes and fees (the "Regional Taxes and Fees"); and

WHEREAS, one of the Regional Taxes and Fees is provided for in Section 58.1-2402.1 of the Virginia Code (the "Motor Vehicle Rental Fee Provision"), under which NVTA may impose a fee of 2% of the gross proceeds on the daily rental of a vehicle in any of the Member Localities wherein the daily rental of the vehicle occurs, regardless of whether such vehicle is required to be licensed in the Commonwealth (the "Motor Vehicle Rental Fee"); and

WHEREAS, the Motor Vehicle Rental Fee shall not be levied upon a rental to a person for re-rental as an established business or part of an established business or incidental or germane to such business; and

WHEREAS, any and all Motor Vehicle Rental Fees shall be collected by the Virginia Department of Motor Vehicles (the "DMV") and the Commissioner of the DMV shall maintain records of the Motor Vehicle Rental Fees imposed and collected by locality; and

WHEREAS, the Motor Vehicle Rental Fee shall be implemented, enforced, and collected in the same manner that rental taxes under Chapter 24 of Title 58.1 of the Virginia Code are implemented, enforced, and collected; and

WHEREAS, after subtraction of the direct costs of administration by the DMV, the Commissioner of the DMV shall transfer the revenues collected pursuant to Motor Vehicle Rental Fee Provision (the Fee Revenues) to NVTA; and

WHEREAS, Section 58.1-2403 of the Virginia Code provides for certain exemptions from the imposition of the Motor Vehicle Rental Fee; and

WHEREAS, under subsection B of Section 15.2-4838.1 of the NVTA Act, forty percent (40%) of the Fee revenues and the revenues from any of the other Regional Taxes and Fees imposed and received by NVTA (collectively, the "Regional Tax and Fee Revenues"), net of the costs of the collection and administration of the Regional Tax and Fee Revenues to be provided for in the below-described guidelines, policies and procedures (including the operating costs of NVTA), will be distributed on a pro rata basis to the Member Localities to be used for transportation purposes as provided in such subsection; and

WHEREAS, under subsection C of Section 15.2-4838.1 of the NVTA Act, the remaining sixty percent (60%) of the Regional Tax and Fee Revenues will be used by NVTA solely for transportation projects and purposes that benefit the Member Localities, including for the payment of debt service owing on any bonds issued by NVTA; and

WHEREAS, enactment clause 13 of HB 3202 provides that (i) NVTA, the Member Localities, the Commissioner of the Virginia Department of Taxation, and the Commissioner of the DMV, and other appropriate entities shall develop guidelines, policies, and procedures for the efficient and effective collection and administration of the Regional Taxes and Fees for use by NVTA, (ii) the guidelines, policies, and procedures shall be made public at least 60 days prior to their implementation, and (iii) the development of these guidelines, policies, and procedures shall be exempt from the Administrative Process Act (§ 2.2-4000 et seq. of the Virginia Code); and

After careful consideration and to further the public purposes for which NVTA was created, NOW, THEREFORE, BE IT RESOLVED, BY NVTA THAT:

1. Imposition of Motor Vehicle Rental Fee, Required Use of Fee Revenues and Findings. There is hereby imposed the Motor Vehicle Rental Fee to be collected on all transactions for which the Motor Vehicle Rental Fee may be collected under the Motor Vehicle Rental Fee Provision occurring on and after January 1, 2008. The Fee Revenues shall be used for transportation purposes in accordance with the NVTA Act. NVTA hereby finds and determines that imposition of the Motor Vehicle Rental Fee and the use of the Fee Revenues as provided in this Resolution will (i) be in all respects for the benefit of the inhabitants of the Commonwealth and the Member Localities and will promote their safety, health, welfare, convenience and prosperity and (ii) further the purposes of NVTA and the NVTA Act.

2. Representation and Acknowledgement. NVTA hereby represents and acknowledges that its authority to impose, collect or apply any or all of the Motor Vehicle Rental

Fee and the Fee Revenues may be eliminated, changed or limited at any time by action of the Virginia General Assembly and that NVTA will not pledge, covenant or agree to impose or maintain at any particular rate or level the Motor Vehicle Rental Fee for the benefit of the holders of any of NVTA's bonds, notes or other evidences of indebtedness, any bond trustee or any other person or entity.

3. Policies and Procedures. The Financial Working Group, in consultation with the Legal Working Group as may be necessary, is hereby authorized and directed to develop guidelines, policies and procedures for the efficient collection and administration of the Motor Vehicle Rental Fee for use by NVTA (the "Policies and Procedures") as provided in enactment clause 13 of HB 3202. In developing the Policies and Procedures, the Financial Working Group is directed to consult and cooperate with the Member Localities, the Commissioner of the Virginia Department of Taxation, the Commissioner of the DMV, and other entities as the Financial Working Group shall deem appropriate and beneficial, which cooperation may be embodied in a memorandum or memoranda of understanding with one or more of such entities. The Financial Working Group is directed to present the Policies and Procedures and any such memorandum or memoranda to NVTA for consideration and approval at a future meeting.

4. Notice. The Chairman of the NVTA or his designee shall provide written notice of the approval of this Resolution to impose the Motor Vehicle Rental Fee to the Clerks of the House of Delegates and the Senate of the Virginia General Assembly as required under enactment clause 13 of HB 3202. Such notice shall be provided as soon as practicable following the adoption of this Resolution.

5. Effective Date. This Resolution shall take effect immediately.

Adopted by the Northern Virginia Transportation Authority, on this 12th day of July, 2007.

BY 
Chairman

Attest 
Vice Chairman

NORTHERN VIRGINIA TRANSPORTATION AUTHORITY

- RESOLUTION 01-08C -

IMPOSING THE TRANSIENT OCCUPANCY TAX

WHEREAS, the Northern Virginia Transportation Authority ("NVTA") is a political subdivision of the Commonwealth of Virginia (the "Commonwealth") created by the Northern Virginia Transportation Authority Act (the "NVTA Act"), Chapter 48.2, Title 15.2, Code of Virginia of 1950, as amended (the "Virginia Code"); and

WHEREAS, as provided by Section 15.2-4831 of the NVTA Act, NVTA embraces the Counties of Arlington, Fairfax, Loudoun, and Prince William, and the Cities of Alexandria, Fairfax, Falls Church, Manassas, and Manassas Park (collectively, the "Member Localities"); and

WHEREAS, Section 15.2-4840(12) of the NVTA Act empowers NVTA to decide and vote to impose certain fees and taxes authorized under law for imposition and assessment by NVTA; provided that (i) any such fee or tax assessed or imposed is assessed and imposed in all of the Member Localities and (ii) the revenues from such fees and taxes are kept in a separate account and used only for the purposes provided in the NVTA Act; and

WHEREAS, on April 4, 2007, the Virginia General Assembly adopted the Governor's substitute for House Bill 3202 ("HB 3202"), which provides for transportation funding and related reforms both on a statewide basis and on a regional basis for NVTA and the Member Localities and the Hampton Roads Transportation Authority and the localities embraced thereby; and

WHEREAS, HB 3202 authorizes and empowers NVTA to impose any one or more of seven regional taxes and fees (the "Regional Taxes and Fees"); and

WHEREAS, one of the Regional Taxes and Fees is provided for in Section 58.1-3825.1 of the Virginia Code (the "TOT Provision"), under which NVTA may impose, in addition to such transient occupancy taxes as are authorized by Chapter 38 of Title 58.1 of the Virginia Code, an additional transient occupancy tax at the rate of 2% of the amount of charge for the occupancy of any room or space occupied provided that such room or space is located within a Member Locality (the "Transient Occupancy Tax"); and

WHEREAS, under subsection B of Section 15.2-4838.1 of the NVTA Act, forty percent (40%) of the revenues generated and collected from the imposition of the Transient Occupancy Tax (the "TOT Revenues") and the revenues from any of the other Regional Taxes and Fees imposed and received by NVTA (collectively, the "Regional Tax and Fee Revenues"), net of the costs of the collection and administration of the Regional Tax and Fee Revenues to be provided for in the below-described guidelines, policies and procedures (including the operating costs of NVTA), will be distributed on a pro rata basis to the Member Localities to be used for transportation purposes as provided in such subsection; and

WHEREAS, under subsection C of Section 15.2-4838.1 of the NVTA Act, the remaining sixty percent (60%) of the Regional Tax and Fee Revenues will be used by NVTA solely for transportation projects and purposes that benefit the Member Localities, including for the payment of debt service owing on any bonds issued by NVTA; and

WHEREAS, enactment clause 13 of HB 3202 provides that (i) NVTA, the Member Localities, the Commissioner of the Virginia Department of Taxation, and the Commissioner of the Department of Motor Vehicles, and other appropriate entities shall develop guidelines, policies, and procedures for the efficient and effective collection and administration of the Regional Taxes and Fees for use by NVTA, (ii) the guidelines, policies, and procedures shall be made public at least 60 days prior to their implementation, and (iii) the development of these guidelines, policies, and procedures shall be exempt from the Administrative Process Act (§ 2.2-4000 et seq. of the Virginia Code); and

After careful consideration and to further the public purposes for which NVTA was created, NOW, THEREFORE, BE IT RESOLVED, BY NVTA THAT:

1. Imposition of Transient Occupancy Tax, Required Use of TOT Revenues, and Findings. There is hereby imposed the Transient Occupancy Tax to be collected on all transactions taxable under the TOT Provision occurring on and after January 1, 2008. The TOT Revenues will be used for transportation purposes in accordance with the Act. NVTA hereby finds and determines that imposition of the Transient Occupancy Tax and the use of the Fee Revenues as provided for this Resolution will (i) be in all respects for the benefit of the inhabitants of the Commonwealth and the Member Localities and will promote their safety, health, welfare, convenience and prosperity and (ii) further the purposes of NVTA and the Act.

2. Representation and Acknowledgement. NVTA hereby represents and acknowledges that its authority to impose, collect or apply any or all of the Transient Occupancy Tax and the TOT Revenues may be eliminated, changed or limited at any time by action of the Virginia General Assembly and that NVTA will not pledge, covenant or agree to impose or maintain at any particular rate or level the Transient Occupancy Tax for the benefit of the holders of any of NVTA's bonds, notes or other evidences of indebtedness, any bond trustee or any other person or entity.

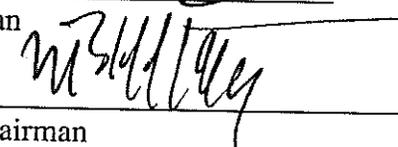
3. Policies and Procedures. The Financial Working Group, in consultation with the Legal Working Group as may be necessary, is hereby authorized and directed to develop guidelines, policies and procedures for the efficient collection and administration of the Transient Occupancy Tax for use by NVTA (the "Policies and Procedures") as provided in enactment clause 13 of HB 3202. In developing the Policies and Procedures, the Financial Working Group is directed to consult and cooperate with the Member Localities, the Commissioner of the Virginia Department of Taxation, the Commissioner of the Virginia Department of Motor Vehicles, and other entities as the Financial Working Group shall deem appropriate and beneficial, which cooperation may be embodied in an memorandum or memoranda of understanding with one or more of such entities. The Financial Working Group is directed to present the Policies and Procedures and any such memorandum or memoranda to NVTA for consideration and approval at a future meeting.

4. **Notice.** The Chairman of the NVTA or his designee shall provide written notice of the approval of this Resolution to impose the Transient Occupancy Tax to the Clerks of the House of Delegates and the Senate of the Virginia General Assembly as required under enactment clause 13 of HB 3202. Such notice shall be provided as soon as practicable following the adoption of this Resolution.

5. **Effective Date.** This Resolution shall take effect immediately.

Adopted by the Northern Virginia Transportation Authority, on this 12th day of July, 2007.

BY 
Chairman

Attest 
Vice Chairman

NORTHERN VIRGINIA TRANSPORTATION AUTHORITY

- RESOLUTION 01-08D -

IMPOSING THE SAFETY INSPECTION FEE

WHEREAS, the Northern Virginia Transportation Authority ("NVTA") is a political subdivision of the Commonwealth of Virginia (the "Commonwealth") created by the Northern Virginia Transportation Authority Act (the "NVTA Act"), Chapter 48.2, Title 15.2, Code of Virginia of 1950, as amended (the "Virginia Code"); and

WHEREAS, as provided by Section 15.2-4831 of the NVTA Act, NVTA embraces the Counties of Arlington, Fairfax, Loudoun, and Prince William, and the Cities of Alexandria, Fairfax, Falls Church, Manassas, and Manassas Park (collectively, the "Member Localities"); and

WHEREAS, Section 15.2-4840(12) of the NVTA Act empowers NVTA to decide and vote to impose certain fees and taxes authorized under law for imposition and assessment by NVTA; provided that (i) any such fee or tax assessed or imposed is assessed and imposed in all of the Member Localities and (ii) the revenues from such fees and taxes are kept in a separate account and used only for the purposes provided in the NVTA Act; and

WHEREAS, on April 4, 2007, the Virginia General Assembly adopted the Governor's substitute for House Bill 3202 ("HB 3202"), which provides for transportation funding and related reforms both on a statewide basis and on a regional basis for NVTA and the Member Localities and the Hampton Roads Transportation Authority and the localities embraced thereby; and

WHEREAS, HB 3202 authorizes and empowers NVTA to impose any one or more of seven regional taxes and fees (the "Regional Taxes and Fees"); and

WHEREAS, one of the Regional Taxes and Fees is provided for in Section 46.2-1167.1 of the Virginia Code (the "Safety Inspection Fee Provision"), under which NVTA may impose an additional fee at the time of inspection in the amount of \$10 for all vehicles for which an amount is permitted to be charged for inspection pursuant to the Safety Inspection Fee Provision in the Member Localities (the "Safety Inspection Fee"); and

WHEREAS, under subsection B of Section 15.2-4838.1 of the NVTA Act, forty percent (40%) of the revenues generated and collected pursuant to the Safety Inspection Fee (The "Fee Revenues") and the revenues from any of the other Regional Taxes and Fees imposed and received by NVTA (collectively, the "Regional Tax and Fee Revenues"), net of the costs of the collection and administration of the Regional Tax and Fee Revenues to be provided for in the below-described guidelines, policies and procedures (including the operating costs of NVTA), will be distributed on a pro rata basis to the Member Localities to be used for transportation purposes as provided in such subsection; and

WHEREAS, under subsection C of Section 15.2-4838.1 of the NVTA Act, the remaining sixty percent (60%) of the Regional Tax and Fee Revenues will be used by NVTA solely for transportation projects and purposes that benefit the Member Localities, including for the payment of debt service owing on any bonds issued by NVTA; and

WHEREAS, enactment clause 13 of HB 3202 provides that (i) NVTA, the Member Localities, the Commissioner of the Virginia Department of Taxation, and the Commissioner of the Department of Motor Vehicles, and other appropriate entities shall develop guidelines, policies, and procedures for the efficient and effective collection and administration of the Regional Taxes and Fees for use by NVTA, (ii) the guidelines, policies, and procedures shall be made public at least 60 days prior to their implementation, and (iii) the development of these guidelines, policies, and procedures shall be exempt from the Administrative Process Act (§ 2.2-4000 et seq. of the Virginia Code); and

After careful consideration and to further the public purposes for which NVTA was created, NOW, THEREFORE, BE IT RESOLVED, BY NVTA THAT:

1. Imposition of Safety Inspection Fee, Required Use of Fee Revenues, and Findings. There is hereby imposed the Safety Inspection Fee to be collected on all transactions for which the Safety Inspection Fee may be collected under the Safety Inspection Fee Provision occurring on and after January 1, 2008. The Fee Revenues shall be used for transportation purposes in accordance with the NVTA Act. NVTA hereby finds and determines that imposition of the Safety Inspection Fee and the use of the Fee Revenues as provide in this Resolution will (i) be in all respects for the benefit of the inhabitants of the Commonwealth and the Member Localities and will promote their safety, health, welfare, convenience and prosperity and (ii) further the purposes of the NVTA and the NVTA Act.

2. Representation and Acknowledgement. NVTA hereby represents and acknowledges that its authority to impose, collect or apply any or all of the Safety Inspection Fee and the Fee Revenues may be eliminated, changed or limited at any time by action of the Virginia General Assembly and that NVTA will not pledge, covenant or agree to impose or maintain at any particular rate or level the Safety Inspection Fee for the benefit of the holders of any of NVTA's bonds, notes or other evidences of indebtedness, any bond trustee or any other person or entity.

3. Policies and Procedures. The Financial Working Group, in consultation with the Legal Working Group as may be necessary, is hereby authorized and directed to develop guidelines, policies and procedures for the efficient collection and administration of the Safety Inspection Fee for use by NVTA (the "Policies and Procedures") as provided in enactment clause 13 of HB 3202. In developing the Policies and Procedures, the Financial Working Group is directed to consult and cooperate with the Member Localities, the Commissioner of the Virginia Department of Taxation, the Commissioner of the Virginia Department of Motor Vehicles, and other entities as the Financial Working Group shall deem appropriate and beneficial, which cooperation may be embodied in a memorandum or memoranda of understanding with one or more such entities. The Financial Working Group is directed to present the Policies and Procedures and any such memorandum or memoranda to NVTA for consideration and approval at a future meeting.

4. **Notice.** The Chairman of the NVTA or his designee shall provide written notice of the approval of this Resolution to impose the Safety Inspection Fee to the Clerks of the House of Delegates and the Senate of the Virginia General Assembly as required under enactment clause 13 of HB 3202. Such notice shall be provided as soon as practicable following the adoption of this Resolution.

5. **Effective Date.** This Resolution shall take effect immediately.

Adopted by the Northern Virginia Transportation Authority, on this 12th day of July, 2007.

BY

Chairman

Attest

Vice Chairman

NORTHERN VIRGINIA TRANSPORTATION AUTHORITY

- RESOLUTION 01-08E -

IMPOSING THE INITIAL VEHICLE REGISTRATION FEE

WHEREAS, the Northern Virginia Transportation Authority ("NVTA") is a political subdivision of the Commonwealth of Virginia (the "Commonwealth") created by the Northern Virginia Transportation Authority Act (the "NVTA Act"), Chapter 48.2, Title 15.2, Code of Virginia of 1950, as amended (the "Virginia Code"); and

WHEREAS, as provided by Section 15.2-4831 of the NVTA Act, NVTA embraces the Counties of Arlington, Fairfax, Loudoun, and Prince William, and the Cities of Alexandria, Fairfax, Falls Church, Manassas, and Manassas Park (collectively, the "Member Localities"); and

WHEREAS, Section 15.2-4840(12) of the NVTA Act empowers NVTA to decide and vote to impose certain fees and taxes authorized under law for imposition and assessment by NVTA; provided that (i) any such fee or tax assessed or imposed is assessed and imposed in all of the Member Localities and (ii) the revenues from such fees and taxes are kept in a separate account and used only for the purposes provided in the NVTA Act; and

WHEREAS, on April 4, 2007, the Virginia General Assembly adopted the Governor's substitute for House Bill 3202 ("HB 3202"), which provides for transportation funding and related reforms both on a statewide basis and on a regional basis for NVTA and the Member Localities and the Hampton Roads Transportation Authority and the localities embraced thereby; and

WHEREAS, HB 3202 authorizes and empowers NVTA to impose any one or more of seven regional taxes and fees (the "Regional Taxes and Fees"); and

WHEREAS, one of the Regional Taxes and Fees is provided for in Section 46.2-755.2 of the Virginia Code (the "Initial Vehicle Registration Fee Provision"), under which NVTA may charge, in addition to taxes and license fees imposed pursuant to Section 46.2-752 and to all other taxes and fees permitted by law, an additional non-refundable initial, one-time registration fee on any vehicle registered in any of the Member Localities, for such vehicles subject to state registration fees under Title 46.2 of the Virginia Code (the "Initial Vehicle Registration Fee"); and

WHEREAS, the Initial Vehicle Registration Fee is to be imposed at a rate of 1% of the value of the vehicle at the time the vehicle is first registered in such Member Locality by the owner of the vehicle; and

WHEREAS, the value of the vehicle shall be determined on the same basis as is or would be used to determine the basis for motor vehicle sales and use tax as set forth in Chapter 24 (Section 58.1-2400 *et seq.*) of Title 58.1 of the Virginia Code; and

WHEREAS, the Initial Vehicle Registration Fee shall be assessed at the time the vehicle is first registered in a Member Locality by the owner of the vehicle, and shall be imposed only once, so long as the ownership of the vehicle upon which it is imposed remains unchanged; and

WHEREAS, the Initial Vehicle Registration Fee shall not be imposed on (i) vehicles registered prior to January 1, 2008 unless the ownership of the vehicle changes on or after January 1, 2008, (ii) vehicles registered under the International Registration Plan developed by International Registration Plan, Inc., and (iii) any vehicle for which the sole basis for imposing the fee would be a change in the ownership of the vehicle due to (a) a gift to the spouse, son, or daughter of the transferor, (b) a transfer to a spouse, heir under the will, or heir at law by intestate succession as a result of the death of the owner of the vehicle, or (c) the addition or removal of a spouse; and

WHEREAS, under subsection B of Section 15.2-4838.1 of the NVTA Act, forty percent (40%) of the revenues generated and collected pursuant to the Initial Vehicle Registration Fee (the "Fee Revenues") and the revenues from any of the other Regional Taxes and Fees imposed and received by NVTA (collectively, the "Regional Tax and Fee Revenues"), net of the costs of the collection and administration of the Regional Tax and Fee Revenues to be provided for in the below-described guidelines, policies and procedures (including the operating costs of NVTA), will be distributed on a pro rata basis to the Member Localities to be used for transportation purposes as provided in such subsection; and

WHEREAS, under subsection C of Section 15.2-4838.1 of the NVTA Act, the remaining sixty percent (60%) of the Regional Tax and Fee Revenues will be used by NVTA solely for transportation projects and purposes that benefit the Member Localities, including for the payment of debt service owing on any bonds issued by NVTA; and

WHEREAS, enactment clause 13 of HB 3202 provides that (i) NVTA, the Member Localities, the Commissioner of the Virginia Department of Taxation, and the Commissioner of the Department of Motor Vehicles, and other appropriate entities shall develop guidelines, policies, and procedures for the efficient and effective collection and administration of the Regional Taxes and Fees for use by NVTA, (ii) the guidelines, policies, and procedures shall be made public at least 60 days prior to their implementation, and (iii) the development of these guidelines, policies, and procedures shall be exempt from the Administrative Process Act (§ 2.2-4000 et seq. of the Virginia Code); and

After careful consideration and to further the public purposes for which NVTA was created, NOW, THEREFORE, BE IT RESOLVED, BY NVTA THAT:

1. Imposition of Initial Vehicle Registration Fee, Required Use of Fee Revenues, and Findings. There is hereby imposed the Initial Vehicle Registration Fee to be collected on all transactions for which the Initial Vehicle Registration Fee may be collected under the Initial Vehicle Registration Fee Provision occurring on and after January 1, 2008. The Fee Revenues shall be used for transportation purposes in accordance with the NVTA Act. NVTA hereby finds and determines that imposition of the Initial Vehicle Registration Fee and the use of the Fee Revenues as provide in this Resolution will (i) be in all respects for the benefit

of the inhabitants of the Commonwealth and the Member Localities and will promote their safety, health, welfare, convenience and prosperity and (ii) further the purposes of NVTA and the NVTA Act.

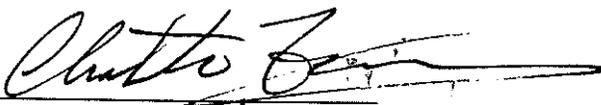
2. Representation and Acknowledgement. NVTA hereby represents and acknowledges that its authority to impose, collect or apply any or all of the Initial Vehicle Registration Fee and the Fee Revenues may be eliminated, changed or limited at any time by action of the Virginia General Assembly and that NVTA will not pledge, covenant or agree to impose or maintain at any particular rate or level the Initial Vehicle Registration Fee for the benefit of the holders of any of NVTA's bonds, notes or other evidences of indebtedness, any bond trustee or any other person or entity.

3. Policies and Procedures. The Financial Working Group, in consultation with the Legal Working Group as may be necessary, is hereby authorized and directed to develop guidelines, policies and procedures for the efficient collection and administration of the Initial Vehicle Registration Fee for use by NVTA (the "Policies and Procedures") as provided in enactment clause 13 of HB 3202. In developing the Policies and Procedures, the Financial Working Group is directed to consult and cooperate with the Member Localities, the Commissioner of the Virginia Department of Taxation, the Commissioner of the Virginia Department of Motor Vehicles, and other entities as the Financial Working Group shall deem appropriate and beneficial, which cooperation may be embodied in a memorandum or memoranda of understanding with one or more of such entities. The Financial Working Group is directed to present the Policies and Procedures and any such memorandum or memoranda to NVTA for consideration and approval at a future meeting.

4. Notice. The Chairman of the NVTA or his designee shall provide written notice of the approval of this Resolution to impose the Initial Vehicle Registration Fee to the Clerks of the House of Delegates and the Senate of the Virginia General Assembly as required under enactment clause 13 of HB 3202. Such notice shall be provided as soon as practicable following the adoption of this Resolution.

5. Effective Date. This Resolution shall take effect immediately.

Adopted by the Northern Virginia Transportation Authority, on this 12th day of July, 2007.

BY 
Chairman

Attest 
Vice Chairman

NORTHERN VIRGINIA TRANSPORTATION AUTHORITY

- RESOLUTION 01-08F -

IMPOSING THE AUTO REPAIR RETAIL SALES AND USE TAX

WHEREAS, the Northern Virginia Transportation Authority ("NVTA") is a political subdivision of the Commonwealth of Virginia (the "Commonwealth") created by the Northern Virginia Transportation Authority Act (the "NVTA Act"), Chapter 48.2, Title 15.2, Code of Virginia of 1950, as amended (the "Virginia Code"); and

WHEREAS, as provided by Section 15.2-4831 of the NVTA Act, NVTA embraces the Counties of Arlington, Fairfax, Loudoun, and Prince William, and the Cities of Alexandria, Fairfax, Falls Church, Manassas, and Manassas Park (collectively, the "Member Localities"); and

WHEREAS, Section 15.2-4840(12) of the NVTA Act empowers NVTA to decide and vote to impose certain fees and taxes authorized under law for imposition and assessment by NVTA; provided that (i) any such fee or tax assessed or imposed is assessed and imposed in all of the Member Localities and (ii) the revenues from such fees and taxes are kept in a separate account and used only for the purposes provided in the NVTA Act; and

WHEREAS, on April 4, 2007, the Virginia General Assembly adopted the Governor's substitute for House Bill 3202 ("HB 3202"), which provides for transportation funding and related reforms both on a statewide basis and on a regional basis for NVTA and the Member Localities and the Hampton Roads Transportation Authority and the localities embraced thereby; and

WHEREAS, HB 3202 authorizes and empowers NVTA to impose any one or more of seven regional taxes and fees (the "Regional Taxes and Fees"); and

WHEREAS, one of the Regional Taxes and Fees is provided for in subsection K of Section 58.1-605 and subsection H of Section 58.1-606 of the Virginia Code (collectively, the "Auto Repair Sales Tax Provisions"), under which NVTA may impose a retail sales and use tax at the rate of 5% on (i) charges for separately stated labor or services in the repair of motor vehicles and (ii) charges for the repair of a motor vehicle in cases in which the true object of the repair is a service provided within a Member Locality (the "Auto Repair Sales Tax"); and

WHEREAS, the Auto Repair Sales Tax is to be administered and collected by the Commissioner (the "State Tax Commissioner") of the Virginia Department of Taxation (the "State Tax Department") in the same manner and subject to the same penalties as provided for the local retail sales and use tax, except as otherwise provided in the Auto Repair Sales Tax Provisions; and

WHEREAS, the revenues generated and collected pursuant to the Auto Repair Sales Tax less the applicable portion of any refunds to taxpayers and after subtraction of the direct costs of

administration by the State Tax Department, will be deposited and held in a special trust fund under the control of the State Treasurer entitled "Special Sales and Use Tax Motor Vehicle Repair Fund," from which the State Treasurer on a monthly basis will distribute the deposited amounts (the Tax Revenues"), to NVTA; and

WHEREAS, under subsection B of Section 15.2-4838.1 of the NVTA Act, forty percent (40%) of the Tax Revenues and the revenues from any of the other Annual Regional Taxes and Fees imposed and received by NVTA (collectively, the "Regional Tax and Fee Revenues"), net of the costs of the collection and administration of the Regional Tax and Fee Revenues to be provided for in the below-described guidelines, policies and procedures (including the operating costs of NVTA), will be distributed on a pro rata basis to the Member Localities to be used for transportation purposes as provided in such subsection; and

WHEREAS, under subsection C of Section 15.2-4838.1 of the NVTA Act, the remaining sixty percent (60%) of the Regional Tax and Fee Revenues will be used by NVTA solely for transportation projects and purposes that benefit the Member Localities, including for the payment of debt service owing on any bonds issued by NVTA; and

WHEREAS, enactment clause 13 of HB 3202 provides that (i) NVTA, the Member Localities, the State Tax Commissioner, and the Commissioner of the Department of Motor Vehicles, and other appropriate entities shall develop guidelines, policies, and procedures for the efficient and effective collection and administration of the Regional Taxes and Fees for use by NVTA, (ii) the guidelines, policies, and procedures shall be made public at least 60 days prior to their implementation, and (iii) the development of these guidelines, policies, and procedures shall be exempt from the Administrative Process Act (§ 2.2-4000 et seq. of the Virginia Code); and

After careful consideration and to further the public purposes for which NVTA was created, NOW, THEREFORE, BE IT RESOLVED, BY NVTA THAT:

1. Imposition of Auto Repair Sales Tax, Required Use of Fee Revenues, and Findings. There is hereby imposed the Auto Repair Sales Tax to be collected on all transactions taxable under the Auto Repair Sales Tax Provisions occurring on and after January 1, 2008. The Tax Revenues shall be used for transportation purposes in accordance with the NVTA Act. NVTA hereby finds and determines that imposition of the Auto Repair Sales Tax and the use of the Tax Revenues as provide in this Resolution will (i) be in all respects for the benefit of the inhabitants of the Commonwealth and the Member Localities and will promote their safety, health, welfare, convenience and prosperity and (ii) further the purposes of NVTA and the NVTA Act.

2. Representation and Acknowledgement. NVTA hereby represents and acknowledges that its authority to impose, collect or apply any or all of the Auto Repair Sales Tax and the Tax Revenues may be eliminated, changed or limited at any time by action of the Virginia General Assembly and that NVTA will not pledge, covenant or agree to impose or maintain at any particular rate or level the Auto Repair Sales Tax for the benefit of the holders of any of NVTA's bonds, notes or other evidences of indebtedness, any bond trustee or any other person or entity.

3. Policies and Procedures. The Financial Working Group, in consultation with the Legal Working Group as may be necessary, is hereby authorized and directed to develop guidelines, policies and procedures for the efficient collection and administration of the Auto Repair Sales Tax for use by NVTA (the "Policies and Procedures") as provided in enactment clause 13 of HB 3202. In developing the Policies and Procedures, the Financial Working Group is directed to consult and cooperate with the Member Localities, the State Tax Commissioner, the Commissioner of the Virginia Department of Motor Vehicles, and other entities as the Financial Working Group shall deem appropriate and beneficial, which cooperation may be embodied in a memorandum or memoranda of understanding with one or more of such entities. The Financial Working Group is directed to present the Policies and Procedures and any such memorandum or memoranda to NVTA for consideration and approval at a future meeting.

4. Notice. The Chairman of the NVTA or his designee shall provide written notice of the approval of this Resolution to impose the Auto Repair Sales Tax to the Clerks of the House of Delegates and the Senate of the Virginia General Assembly as required under enactment clause 13 of HB 3202. Such notice shall be provided as soon as practicable following the adoption of this Resolution.

5. Effective Date. This Resolution shall take effect immediately.

Adopted by the Northern Virginia Transportation Authority, on this 12th day of July, 2007.

BY 
Chairman

Attest 
Vice Chairman

NORTHERN VIRGINIA TRANSPORTATION AUTHORITY

- RESOLUTION 01-08G -

IMPOSING THE ANNUAL REGIONAL VEHICLE REGISTRATION FEE

WHEREAS, the Northern Virginia Transportation Authority ("NVTA") is a political subdivision of the Commonwealth of Virginia (the "Commonwealth") created by the Northern Virginia Transportation Authority Act (the "NVTA Act"), Chapter 48.2, Title 15.2, Code of Virginia of 1950, as amended (the "Virginia Code"); and

WHEREAS, as provided by Section 15.2-4831 of the NVTA Act, NVTA embraces the Counties of Arlington, Fairfax, Loudoun, and Prince William, and the Cities of Alexandria, Fairfax, Falls Church, Manassas, and Manassas Park (collectively, the "Member Localities"); and

WHEREAS, Section 15.2-4840(12) of the NVTA Act empowers NVTA to decide and vote to impose certain fees and taxes authorized under law for imposition and assessment by NVTA; provided that (i) any such fee or tax assessed or imposed is assessed and imposed in all of the Member Localities and (ii) the revenues from such fees and taxes are kept in a separate account and used only for the purposes provided in the NVTA Act; and

WHEREAS, on April 4, 2007, the Virginia General Assembly adopted the Governor's substitute for House Bill 3202 ("HB 3202"), which provides for transportation funding and related reforms both on a statewide basis and on a regional basis for NVTA and the Member Localities and the Hampton Roads Transportation Authority and the localities embraced thereby; and

WHEREAS, HB 3202 authorizes and empowers NVTA to impose any one or more of seven regional taxes and fees (the "Regional Taxes and Fees"); and

WHEREAS, one of the Regional Taxes and Fees is provided for in Section 46.2-755.1 of the Virginia Code (the "Annual Regional Vehicle Registration Fee Provision"), under which NVTA may charge, in addition to taxes and license fees imposed pursuant to Section 46.2-752 of the Virginia Code and to all other taxes and fees permitted by law, an additional non-refundable annual regional vehicle registration fee in the amount of \$10 for each vehicle registered in any of the Member Localities, for such vehicles subject to state registration fees under Title 46.2 of the Virginia Code (the "Annual Vehicle Registration Fee"); and

WHEREAS, as provided for in the Annual Regional Vehicle Registration Fee Provision, the Annual Regional Vehicle Registration Fee shall not, however, be charged for any vehicle registered under the International Registration Plan developed by International Registration Plan, Inc.; and

WHEREAS, under subsection B of Section 15.2-4838.1 of the Virginia Code, forty percent (40%) of the revenues generated and collected pursuant to the Annual Vehicle

Registration Fee and the revenues from any of the other Regional Taxes and Fees imposed and received by NVTA (collectively, the "Regional Tax and Fee Revenues"), net of the costs of the collection and administration of the Regional Tax and Fee Revenues to be provided for in the below-described guidelines, policies and procedures (including the operating costs of NVTA), will be distributed on a pro rata basis to the Member Localities to be used for transportation purposes as provided in such subsection; and

WHEREAS, under subsection C of Section 15.2-4838.1 of the Virginia Code, the remaining sixty percent (60%) of the Regional Tax and Fee Revenues will be used by NVTA solely for transportation projects and purposes that benefit the Member Localities, including for the payment of debt service owing on any bonds issued by NVTA; and

WHEREAS, enactment clause 13 of HB 3202 provides that (i) NVTA, the Member Localities, the Commissioner of the Virginia Department of Taxation, and the Commissioner of the Department of Motor Vehicles, and other appropriate entities shall develop guidelines, policies, and procedures for the efficient and effective collection and administration of the Regional Taxes and Fees for use by NVTA, (ii) the guidelines, policies, and procedures shall be made public at least 60 days prior to their implementation, and (iii) the development of these guidelines, policies, and procedures shall be exempt from the Administrative Process Act (§ 2.2-4000 et seq. of the Virginia Code); and

After careful consideration and to further the public purposes for which NVTA was created, NOW, THEREFORE, BE IT RESOLVED, BY NVTA THAT:

1. Imposition of Annual Vehicle Registration Fee and Findings. There is hereby imposed the Annual Vehicle Registration Fee to be collected on all transactions for which the Annual Vehicle Registration Fee may be collected under the Annual Vehicle Registration Fee Provision occurring on and after January 1, 2008. NVTA hereby finds and determines that imposition of the Annual Vehicle Registration Fee will (i) be in all respects for the benefit of the inhabitants of the Commonwealth and the Member Localities and will promote their safety, health, welfare, convenience and prosperity and (ii) further the purposes of NVTA and the NVTA Act.

2. Representation and Acknowledgement. NVTA hereby represents and acknowledges that its authority to impose, collect or apply any or all of the Annual Vehicle Registration Fee and the revenues there from may be eliminated, changed or limited at any time by action of the Virginia General Assembly and that NVTA will not pledge, covenant or agree to impose or maintain at any particular rate or level the Annual Vehicle Registration Fee for the benefit of the holders of any of NVTA's bonds, notes or other evidences of indebtedness, any bond trustee or any other person or entity.

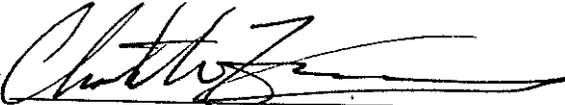
3. Policies and Procedures. The Financial Working Group, in consultation with the Legal Working Group as may be necessary, is hereby authorized and directed to develop guidelines, policies and procedures for the efficient collection and administration of the Annual Vehicle Registration Fee for use by NVTA (the "Policies and Procedures") as provided in enactment clause 13 of HB 3202. In developing the Policies and Procedures, the Financial Working Group is directed to consult and cooperate with the Member Localities, the

Commissioner of the Virginia Department of Taxation, the Commissioner of the Virginia Department of Motor Vehicles, and other entities as the Financial Working Group shall deem appropriate and beneficial, which cooperation may be embodied in a memorandum or memoranda of understanding with one or more of such entities. The Financial Working Group is directed to present the Policies and Procedures and any such memorandum or memoranda to NVTA for consideration and approval at a future meeting.

4. Notice. The Chairman of the NVTA or his designee shall provide written notice of the approval of this Resolution to impose the Annual Vehicle Registration Fee to the Clerks of the House of Delegates and the Senate of the Virginia General Assembly as required under enactment clause 13 of HB 3202. Such notice shall be provided as soon as practicable following the adoption of this Resolution.

5. Effective Date. This Resolution shall take effect immediately.

Adopted by the Northern Virginia Transportation Authority, on this 12th day of July, 2007.

BY 
Chairman

Attest 
Vice Chairman