

**REPORT OF THE
DEPARTMENT OF MOTOR VEHICLES**

**LEASED VEHICLES
THE COLLECTION,
MAINTENANCE, AND
DISSEMINATION OF LESSEE
INFORMATION**

**TO THE GOVERNOR AND
THE GENERAL ASSEMBLY OF VIRGINIA**



HOUSE DOCUMENT NO. 17

**COMMONWEALTH OF VIRGINIA
RICHMOND
1997**

PREFACE

As part of its role of administering motor vehicle laws, DMV is responsible for titling and registering all motor vehicles registered in the Commonwealth. More and more of these vehicles are registered as leased vehicles, rather than vehicles that have been purchased by their owners.

In light of the increased use of leased vehicles, this report is timely and addresses issues that have become important to more and more Virginians as vehicle lessees, as well as to the Department of Motor Vehicles and the Commissioners of the Revenue in the local jurisdictions in which the vehicles are garaged. In order to respond to these issues, DMV formed a Leased Vehicle Task Force.

The findings and recommendations of the Task Force contained in this report would not have been possible without the assistance and cooperation of team members. I would like to take this opportunity to give special thanks to the following Task Force members for all their hard work and support:

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*The Honorable Nancy B. Napier
Commissioner of the Revenue for Caroline County
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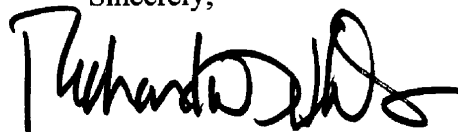
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Sincerely,



Richard D. Holcomb
Commissioner

November 8, 1996

TABLE OF CONTENTS

Executive Summary	4
Introduction.....	7
Lessor and Lessee Responsibilities.....	9
Collection and Maintenance of Lessee Information	11
Dissemination of Lessee Information	13
Conclusion and Recommendations.....	14
Appendix A: Task Force Members.....	16
Appendix B: House Joint Resolution 107.....	17

EXECUTIVE SUMMARY

Increasing numbers of Virginians and Virginia-based businesses are choosing to lease motor vehicles rather than purchase them. As of August 20, 1996, records maintained by the Department of Motor Vehicles (DMV) contained 196,566 "leased vehicle" indicators.

In response to the increased use of leased vehicles, the 1996 General Assembly introduced two pieces of legislation related to record keeping requirements for leased vehicles. The first, House Bill 722, was passed and signed by the Governor and codified the current collection of lessee information done by DMV. The second, House Joint Resolution 107, requested DMV to study means of collecting, maintaining, and disseminating information on leased vehicles which would support the assessment, collection, and payment of personal property taxes. To address these issues, DMV formed a Leased Vehicle Task Force. This report summarizes the findings and recommendations of that Task Force.

In accordance with Virginia statute, DMV and the local Commissioners of the Revenue hold vehicle owners, including lessors, responsible for the payment of all taxes related to specific vehicles. Vehicle owners are also responsible for maintaining current state and local registrations for their vehicles. Owners' names, addresses, and vehicle garage jurisdictions are collected by both DMV and the local Commissioners of the Revenue to support the collection of vehicle-related taxes.

However, lease agreement terms can vary from one leasing company to another, with some agreements requiring the lessee to pay registration renewal fees and other lease agreements requiring the lessor to pay these fees. Since the late 1960's, DMV has also collected and maintained the names and addresses of lessees in situations where lease agreements require them to pay registration renewal fees. This information is also provided to the local Commissioners of the Revenue for their use in mailing registration renewal notices directly to lessees.

The collection of personal property taxes, as well as fees for local registration decals, is complicated by the fact that there is no statutory requirement for state-wide consistency among the 135 independent jurisdictions. Consequently, ordinances governing personal property tax assessment vary, as do administrative procedures used to collect property taxes and local vehicle registration fees. However, efforts in Northern Virginia and the Tidewater area have resulted in

compacts between Commissioners of the Revenue in those localities. The compacts address such issues as proration, consistent tax due dates and collection dates, as well as decal location and cost.¹

DMV provides the local Commissioners of the Revenue with vehicle information, including owner's name and address and garage jurisdiction, on a routine basis. The Commissioners have the ability to obtain this information weekly, monthly, or semi-annually, depending upon their specific needs. In cases where DMV has collected lessees' names and addresses on its revised title application form, this information is also disseminated to the local Commissioners of the Revenue.

Some Commissioners of the Revenue, however, have not made the automated system changes needed to accept, store, and use the lessee information which DMV routinely provides. Commissioners of the Revenue also obtain lessee name and address and garage jurisdiction information on leased vehicles from lessees as part of their annual personal property tax filings and from lessors on listings which leasing companies provide to them annually.

Lessee name and address are important to local Commissioners of the Revenue whose localities hold lessees responsible for paying local registration fees. In addition, accurate garage jurisdiction information and prompt notification when the lessor disposes of a vehicle are important to Commissioners of the Revenue whose localities prorate personal property tax assessments. According to the Commissioners of the Revenue who served on the Leased Vehicle Task Force, there continue to be problems with the collection of accurate garage jurisdiction information in spite of the efforts DMV has made to make this information accessible to the localities. This problem exists because lessees and lessors are not notifying either DMV or the local Commissioner of the Revenue when garage jurisdictions change or when vehicles are sold.

The research conducted by the Leased Vehicle Task Force indicates that the current problems with leased vehicle information relate to a need to improve notification regarding changes

¹ The Northern Virginia Compact for Local Motor Vehicle License Enforcement was entered into by the following six governing bodies: the Town of Herndon; Arlington County; Loudoun County; Fairfax County; the City of Fairfax; and the City of Falls Church. The participating jurisdictions adopted a uniform ordinance to obtain reciprocal enforcement of local motor vehicle license display requirements. The jurisdictions adopted a uniform license display year beginning November 16 and ending November 15. The jurisdictions use a uniform decal of the same border color and same general design. Each jurisdiction agreed to reciprocal enforcement of local motor vehicle license display requirements by the other jurisdictions in the compact.

Tidewater localities have entered into a similar agreement. Participants in the compact for regional enforcement are: the cities/towns of Chesapeake, Franklin, Hampton, Newport News, Norfolk, Poquoson, Portsmouth, Suffolk, Virginia Beach, and Williamsburg; and the counties of Gloucester, Isle of Wight, James City, Mathews, Middlesex, Southampton, and York. Each jurisdiction agreed to reciprocal enforcement of local motor vehicle license display requirements by the other jurisdictions in the compact.

in garage jurisdiction and disposition of vehicle rather than to a lack of lessees' names and addresses. Consequently, there does not appear to be a need for legislation to require DMV to capture the names and addresses of all lessees. The Leased Vehicle Task Force recommends that the following administrative actions be implemented, however, to facilitate the collection of lessee information, garage jurisdiction information, and vehicle disposition information:

1. DMV has written to all leasing companies notifying them of the changes which have been made to its title application for use in collecting lessee name and address, encouraging the leasing companies to complete this information, and reminding them of the importance of notifying DMV of changes in vehicle garage jurisdiction or disposal of the vehicle.
2. The local Commissioners of the Revenue Association should write to all leasing companies informing them of the need to ensure that localities are notified immediately of any changes in garage jurisdiction or disposal of the vehicle so that proration of taxes can be done accurately.
3. The Commissioners of the Revenue should explore the feasibility of mailing out personal property tax assessments and local registration renewal notices earlier so that lessors have the time needed to forward these notices to lessees for payment when the terms of the leasing agreement hold the lessee responsible for such payments.
4. The leasing companies could take steps to provide the Commissioners of the Revenue with listings on a more frequent basis, such as quarterly. They may also wish to explore the feasibility of exchanging the required information on leased vehicles in an electronic, rather than paper, format.

INTRODUCTION

In recent years, increasing numbers of Virginians have chosen to lease motor vehicles from consumer leasing companies rather than purchase them. In addition, many Virginia-based businesses are choosing to lease their vehicle fleets from commercial leasing companies rather than tie up capital in assets with a limited useful life.

As of August 20, 1996, records maintained by the Department of Motor Vehicles (DMV) contained 196,566 "leased vehicle" indicators.² Forty-nine percent of these vehicle records contained the names and addresses of both the lessor (owner) and the lessee.³

The increasing utilization of leased vehicles led to the introduction of two pieces of legislation in the 1996 session of the Virginia General Assembly. The first was House Bill 722, which directed DMV to record the lessee's name and address on its customer record whenever this information was provided by the lessor. No action was needed on DMV's part to implement this legislation after it was passed and signed by the Governor because DMV has been recording this lessee information on its customer records since the late 1960s.

The second piece of leased vehicle legislation introduced was House Joint Resolution 107. This Resolution requested DMV to study means of collecting, maintaining, and disseminating information on leased vehicles which supports the assessment, collection, and payment of personal property taxes. Specifically, DMV was asked to evaluate:

1. The types of information collected on leased vehicles,
2. The types of information provided to the local Commissioners of the Revenue for tax assessment and collection purposes, and
3. The types of information that could be collected that would simplify and facilitate the payment of personal property taxes.

² DMV records do not necessarily reflect all vehicles that are leased because the agency did not begin capturing "leased vehicle" indicators until September 1993. This indicator is captured at the time of initial titling and at registration renewal.

³ Lessee names are shown on DMV records as an "in care of" portion of the owner's address. Lessee addresses are maintained as registration addresses on the records.

In response to HJR 107, DMV formed a Leased Vehicle Task Force. This task force was comprised of the chairperson of the DMV Liaison Committee of the Commissioners of the Revenue Association; two additional Commissioners of the Revenue selected by the DMV Liaison Committee chair, including the one from Falls Church; representatives from the Virginia Independent Automobile Association and the Virginia Automobile Dealers Association, representatives from Avis Rent-A-Car Company and the Car and Truck Leasing Association of Virginia; and DMV staff.

LESSOR AND LESSEE RESPONSIBILITIES

Statutorily, the Department of Motor Vehicles (DMV) and the local Commissioners of the Revenue hold vehicle owners, including lessors, responsible for the payment of all taxes related to specific vehicles. Vehicle owners are responsible for maintaining current registrations for their vehicles; however, DMV and the Commissioners of the Revenue will permit the lessee to pay these annual registration fees if the lessors desire this arrangement.

In practice, the responsibilities of lessor and lessee for the payment of titling and registration fees, sales and use taxes, and local personal property taxes are delineated in individual leasing agreements. Even when a lease agreement holds the lessee responsible for the payment of personal property taxes, it is the vehicle owner who is ultimately responsible to the local Commissioners of the Revenue for any payments due.

The collection of personal property taxes, as well as fees for local registration decals, is complicated by the fact that there is some inconsistency among the 135 jurisdictions as to: (1) whether personal property tax assessments are prorated, (2) whether property tax bills are sent out simultaneously or separately with registration decal renewals notices, (3) the maximum amount of advance notice a customer has for the payment of tax assessments and decal renewal, and (4) which party (lessor or lessee) is responsible for the renewal of the local registration decal. However, efforts in Northern Virginia and the Tidewater area have resulted in compacts between the Commissioners of the Revenue in those localities. The compacts address such issues as proration, consistent tax due dates and collection dates, as well as decal location and cost.⁴

⁴ The Northern Virginia Compact for Local Motor Vehicle License Enforcement was entered into by the following six governing bodies: the Town of Herndon; Arlington County; Loudoun County; Fairfax County; the City of Fairfax; and the City of Falls Church. The participating jurisdictions adopted a uniform ordinance to obtain reciprocal enforcement of local motor vehicle license display requirements. The jurisdictions adopted a uniform license display year beginning November 16 and ending November 15. The jurisdictions use a uniform decal of the same border color and same general design. Each jurisdiction agreed to reciprocal enforcement of local motor vehicle license display requirements by the other jurisdictions in the compact.

Tidewater localities have entered into a similar agreement. Participants in the compact for regional enforcement are: the cities/towns of Chesapeake, Franklin, Hampton, Newport News, Norfolk, Poquoson, Portsmouth, Suffolk, Virginia Beach, and Williamsburg; and the counties of Gloucester, Isle of Wight, James City, Mathews, Middlesex, Southampton, and York. Each jurisdiction agreed to reciprocal enforcement of local motor vehicle license display requirements by the other jurisdictions in the compact.

Responsibilities to DMV

Under Va. Code 46.2-600, vehicle owners, including lessors, are required to provide the Department of Motor Vehicles (DMV) with their name, address, and the garage location of vehicles at the time of initial titling. Owners are then required to notify DMV of future changes in garage location, as well as disposal of these vehicles.

DMV's database was designed to reflect "customer" records. Vehicle information recorded on the automated system is organized according to the vehicle owner, as the customer. DMV uses this system to capture the information it needs to track all vehicles titled and registered to a particular customer.

As an added customer service, DMV modified its customer records in the mid-1960s to capture lessee names and addresses when they were provided by lessors. This information is captured in cases where the lessor enters into a leasing agreement which holds the lessee responsible for DMV's registration renewals. In these instances, DMV mails the registration renewal notices directly to the lessee.

Responsibilities to Commissioners of the Revenue

Under Va. Code 46.2-752, the lessor, as vehicle owner, is responsible for the payment of local personal property taxes. Consequently, if personal property taxes are not paid, the Commissioners of the Revenue will request that DMV place a stop on vehicle registration renewal for the owner. In jurisdictions where personal property taxes are prorated, it is imperative that the owner ensure that the Commissioner of the Revenue knows immediately about changes in garage jurisdiction or the sale of the vehicle to facilitate accurate tax assessment.

Lessors are required to file annual personal property tax returns with their respective Commissioner of the Revenue, declaring that their vehicle is leased. Lessors normally provide on a volunteer basis to the Commissioners of the Revenue annual listings of all vehicles they own which are leased and garaged in the respective jurisdictions. These listings contain information which describes the vehicle as well as lessees' names and addresses.

COLLECTION AND MAINTENANCE OF LESSEE INFORMATION

As previously stated, both the Department of Motor Vehicles (DMV) and the local Commissioners of the Revenue collect and maintain information on leased vehicles. DMV collects information on leased vehicles at the time of initial titling and registration. Local Commissioners of the Revenue also collect and maintain information on leased vehicles.

DMV Records

When a leasing company titles and initially registers a vehicle, DMV captures and records information on the vehicle and its owner. Since the mid-1960s, DMV has also enabled leasing companies to provide the lessee's name and address if the terms of the leasing agreement for a specific vehicle require the lessee to renew the DMV registration on the vehicle. This information is stored as an "in care of" notation on the record and the lessee's mailing address is stored as a separate registration address field, e.g., GMAC, c/o John Q. Public, 2300 W. Broad Street, Richmond, Virginia 23230.

DMV revised its title application in 1993 to help ensure that lessors provided lessee information to DMV when it would be needed to mail future registration renewal notices. The revised application includes specific blanks to capture lessee information. At the same time, DMV modified its automated system to capture a "lease" indicator on the record.

It should be noted, however, that often the vehicle is not leased at the time of initial titling and registration. In those cases, DMV only records the name and address of the lessor. When the vehicle is later leased and the lessor notifies DMV of the accompanying change in garage jurisdiction, DMV will record the lessee's name and address if the lessor provides it.

Lessors utilize paper listings, correspondence, and telephone calls to notify DMV of changes in garage jurisdiction for their leased vehicles. In addition, DMV is currently developing a method which will enable lessors to transmit these record changes to DMV electronically.

Commissioners of the Revenue Records

Commissioners of the Revenue collect and maintain their own data on vehicles which are garaged in their respective jurisdictions. In most cases, this information is automated, but some Commissioners of the Revenue maintain paper listings of vehicles in their jurisdictions.

Lessee information is collected by the Commissioners of the Revenue through: (1) annual personal property tax filings by lessors, (2) annual listings provided by lessors, and (3) information provided by lessors or lessees when they purchase their initial local registration decals. This information is then used in conjunction with information provided by DMV to direct personal property tax bills and local registration renewal notices.

DISSEMINATION OF LESSEE INFORMATION

DMV provides vehicle information to the local Commissioners of the Revenue on a routine basis. They have the ability to obtain this information weekly, monthly, or semi-annually, depending upon their specific needs. Information is provided on all vehicles which, according to DMV's records, are located in the respective locality. In addition, DMV permits Commissioners of the Revenue to request and to obtain comparable information on vehicles located in neighboring jurisdictions so that they can determine if there are garage jurisdiction errors on DMV's records.

This exchange of data provides the local Commissioners with whatever lessee information is contained on DMV's customer records. It should be noted that some Commissioners of the Revenue have not modified their automated systems to store and to use the lessee information provided to them by DMV.

Weekly and monthly updates of DMV information is typically requested by Commissioners of the Revenue who use proration for assessing personal property taxes. This frequent data exchange works well as long as the vehicle owner has notified DMV of any changes in garage jurisdiction or disposal of the vehicle.

In an attempt to offset the impact of owners failing to notify DMV of these changes, DMV also began providing the Commissioners of the Revenue with exception reports upon request in July of 1996. These reports list the names and addresses of every customer on DMV's files where the residence jurisdiction differs from the garage jurisdiction. Commissioners of the Revenue are then able to follow up with individual vehicle owners to determine if the garage jurisdiction shown for the vehicle is correct.

If changes in garage jurisdiction are warranted based on this follow-up, Commissioners of the Revenue have been given the ability to make on-line, real-time changes to DMV's records. This on-line change capability can also be used to change garage jurisdiction in cases where information the Commissioner of the Revenue receives from the lessor indicates that a specific vehicle is in a locality which differs from the one shown on DMV's record.

According to the Commissioners who served on the Leased Vehicle Task Force, there continues to be a need to improve the accuracy of the garage jurisdiction information and indicators that vehicles have been sold. In many cases, the lessor does not notify DMV of a garage jurisdiction change or disposal when it occurs. This means that the Commissioners of the Revenue have to wait to receive their annual listing from the leasing company to capture these changes. In localities which utilize proration, this delay could result in the lessor being overbilled for personal property taxes.

CONCLUSION AND RECOMMENDATIONS

The research conducted by the Leased Vehicle Task Force indicates that the current problems with data related to leased vehicles stem from a need to improve notification of changes in garage jurisdictions and disposal of vehicles rather than from a lack of lessees' names and addresses. Currently, 49% of DMV's records for leased vehicles contain this information and this percentage continues to increase as a result of changes to DMV's title application. In addition, some Commissioners of the Revenue do not have record keeping systems which can utilize the lessee information that DMV already provides. Consequently, there does not appear to be a need for legislation to require DMV to capture the names and addresses of all lessees, regardless of the terms of specific leasing agreements.

In fact, members of the Leased Vehicle Task Force identified the following problems which would arise if DMV were required to capture lessee name and address in all cases:

1. If a vehicle were not leased at the time of titling and registration, leasing companies would have to report lessee information to DMV at the time the vehicle was leased. This would create an additional administrative burden on the leasing companies.
2. Recording lessee names and addresses for all leased vehicles would increase DMV's administrative costs by increasing its data collection, updating, and storage costs.
3. The lack of consistent lease agreement terms which hold lessees responsible for the payment of all DMV and local Commissioner of the Revenue fees and taxes could result in increases in administrative costs for the local Commissioners. DMV would be providing information on all lessee names and addresses but, without standardization of lease agreement terms, the local Commissioners of the Revenue would not know which lessees were responsible for the payment of local fees and taxes. This would create a need for them to mail two bills, one to the lessee and one to the lessor. Lessees who received tax bills but whose leasing agreements did not hold them responsible for such payments would likely ignore the bills or forward them to the lessors. Either scenario could result in delinquent tax payments, which could cost the lessors additional money. This problem could be resolved by DMV's adding another data field to its customer records which would indicate the party responsible for the payment of local fees. However, this additional field would increase DMV's administrative costs for the system programming needed and for collecting, updating, storing, and disseminating this new data.
4. Collecting all lessee names and addresses and providing this information to the local Commissioners of the Revenue could result in the lessee becoming the locality's point of

contact in matters related to the vehicle. This situation reduces the control the lessor has over the vehicle owned and could result in reducing the current incentive the lessee has to keep the lessor informed about changes in garage jurisdiction. This, in turn, prevents the lessor as owner from meeting its obligation to notify DMV of such changes.

Recommendations

The Leased Vehicle Task Force recommends that the following administrative actions be implemented to facilitate the collection of lessee information and the collection of applicable fees and taxes:

1. DMV has written to all leasing companies notifying them of the changes which have been made to its title application for use in collecting lessee name and address and encouraging leasing companies to complete this information in cases where DMV's registration renewal notices should be sent directly to the lessee to satisfy the terms of the leasing agreement.⁵ This letter also reminded the leasing companies of the importance of notifying DMV immediately of any changes in garage jurisdiction or vehicle ownership so that this information can be passed on to the respective Commissioners of the Revenue.
2. The local Commissioners of the Revenue Association should write to all leasing companies informing them of the need to ensure that localities are notified immediately of any changes in garage jurisdiction for leased vehicles so that proration of taxes can be done accurately. This letter should also notify leasing companies of the need to provide lessee names and addresses to the Commissioners. This need is particularly important if the terms of specific leasing agreement hold the lessees responsible for the purchase of local registration decals and/or personal property taxes.
3. The Commissioners of the Revenue should explore the feasibility of mailing out personal property tax assessments and local registration renewal notices earlier so that lessors have the time needed to forward these notices to lessees for payment, when the terms of the leasing agreements hold them responsible for such payments.
4. The leasing companies should take steps to provide the Commissioners of the Revenue with listings on a more frequent basis, such as quarterly. They may also wish to explore the feasibility of exchanging the required information on leased vehicles with the Commissioners of the Revenue in an electronic format, rather than paper listings.

⁵ This letter was sent to all leasing companies of record on October 10, 1996.

APPENDIX A
MEMBERS OF THE LEASED VEHICLE TASK FORCE

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APPENDIX B

HOUSE JOINT RESOLUTION NO. 107

Requesting the Department of Motor Vehicles to study certain matters relating to leased vehicles.

WHEREAS, for many reasons, increasing numbers of Virginians are choosing to lease motor vehicles, rather than purchase them; and

WHEREAS, leases for these vehicles typically make the lessees of the vehicles responsible for payment of the local personal property tax on the leased vehicles; and

WHEREAS, assessment, collection, and payment of the personal property tax on leased vehicles is complicated for all affected parties when local governments have no knowledge of lessees' names and addresses or of the localities where the leased vehicles are principally garaged or parked; and

WHEREAS, it is in the interest of local governments, vehicle lessors, and vehicle lessees that assessment, collection, and payment of personal property taxes on leased vehicles be made as simple and convenient as possible; now, therefore, be it

RESOLVED by the House of Delegates, the Senate concurring, that the Department of Motor Vehicles be requested to study means of obtaining data on the names and addresses of vehicle lessees and the localities in which leased vehicles are principally garaged or parked, and means of disseminating this information accurately, completely, and in a timely manner to affected local commissioners of the revenue and directors of finance.

The Department shall complete its work in time to submit its findings and recommendations to the Governor and the 1997 Session of the General Assembly as provided in the procedures of the Division of Legislative Automated Systems for processing legislative documents.

