

# 2001 SESSION

## HOUSE SUBSTITUTE

002854608

### HOUSE BILL NO. 1329

#### AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Finance  
on February 15, 2000)

(Patron Prior to Substitute—Delegate Almand)

*A BILL to amend and reenact § 58.1-321 of the Code of Virginia, relating to individual income tax.*

**Be it enacted by the General Assembly of Virginia:**

**1. That § 58.1-321 of the Code of Virginia is amended and reenacted as follows:**

§ 58.1-321. Exemptions and exclusions.

A. No tax levied pursuant to § 58.1-320 is imposed, nor any return required to be filed by:

1. A single individual where the Virginia adjusted gross income for such taxable year is less than \$3,000 for taxable years beginning before January 1, 1987; ~~and~~ less than \$5,000 for taxable years beginning on and after January 1, 1987, *through December 31, 2000; and less than \$8,000 for taxable years beginning on and after January 1, 2001;*

2. An individual and spouse if their combined Virginia adjusted gross income for such taxable year is less than \$3,000 for taxable years beginning before January 1, 1987; ~~and~~ less than \$8,000 for taxable years beginning on and after January 1, 1987, *through December 31, 2000, (or one-half of such amount in the case of a married individual filing a separate return); and less than \$13,000 for taxable years beginning on and after January 1, 2001, (or one-half of such amount in the case of a married individual filing a separate return).*

For the purposes of this section "Virginia adjusted gross income" means federal adjusted gross income for the taxable years with the modifications specified in § 58.1-322 B, § 58.1-322 C and the additional deductions allowed under § 58.1-322 D 2 b and D 5.

B. Persons in the armed forces of the United States stationed on military or naval reservations within Virginia who are not domiciled in Virginia shall not be held liable to income taxation for compensation received from military or naval service.

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