

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact §§ 58.1-22 and 58.1-911 of the Code of Virginia, relating to approval of*  
3 *interim and final accountings by commissioners of accounts.*

4 [H 721]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That §§ 58.1-22 and 58.1-911 of the Code of Virginia are amended and reenacted as follows:**

8 § 58.1-22. Accounts not to be settled until taxes paid or provided for.

9 No commissioner of accounts ~~or assistant commissioner~~ shall, under § 26-32, file any report of an  
10 account of the transactions of any ~~executor, administrator, trustee, receiver or other fiduciary~~ *not*  
11 *governed by § 58.1-911, including trustees in foreclosure actions until it shall be made to appear to the*  
12 *commissioner finds* that all taxes, whether state, ~~or~~ county or city, assessed and chargeable upon  
13 property in the hands of the person for whom such account is settled ~~belonging to the estate concerned~~  
14 ~~in such settlement~~ have been paid or unless such account shall show that there remains in the hands of  
15 such person a sufficient sum, over and above the charges of administration, to pay all taxes charged  
16 against such person in his capacity as ~~executor, administrator, trustee, receiver or other fiduciary.~~

17 § 58.1-911. Final account.

18 *No final account of a personal representative shall be approved by a commissioner of accounts*  
19 *unless the commissioner finds that all state, county or city taxes assessed and chargeable upon property*  
20 *in the hands of a personal representative have been paid.* No final account of a personal representative  
21 ~~in any probate proceeding~~ who is required to file a federal estate tax return shall be ~~allowed and~~  
22 approved by the ~~court~~ *commissioner of accounts before whom such proceeding is pending* unless the  
23 ~~court~~ *commissioner* finds that the tax imposed on the property by this chapter, including applicable  
24 interest, has been paid in full or that no such tax is due.

ENROLLED

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