

2006 SESSION

INTRODUCED

065690436

HOUSE BILL NO. 428

Offered January 11, 2006

Prefiled January 6, 2006

A BILL to amend the Code of Virginia by adding a section numbered 58.1-9:01, relating to filing of tax returns by military personnel in combat zones.

Patrons—Nutter, Athey, Byron, Callahan, Crockett-Stark, Fralin, Frederick, Gear, Jones, S.C., Landes, May, Morgan, Nixon, Saxman, Wardrup and Wright

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding a section numbered 58.1-9:01 as follows:

§ 58.1-9:01. Filing of tax returns by military personnel in combat zones.

For taxable years beginning on or after January 1, 2006, the Tax Commissioner shall not impose interest or penalties and shall refrain from collection actions with regard to any state tax returns of military personnel while such personnel are serving in a combat zone. "Combat zone" has the same meaning as that term is used for federal tax purposes pursuant to § 112 of the Internal Revenue Code.

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