

2007 SESSION

INTRODUCED

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HOUSE JOINT RESOLUTION NO. 581

Offered January 10, 2007

Prefiled December 15, 2006

Proposing an amendment to Article X of the Constitution of Virginia by adding a section numbered 6-A, relating to a property tax exemption for certain veterans.

Patrons—Lingamfelter and Frederick

Referred to Committee on Privileges and Elections

RESOLVED by the House of Delegates, the Senate concurring, a majority of the members elected to each house agreeing, That the following amendment to the Constitution of Virginia be, and the same hereby is, proposed and referred to the General Assembly at its first regular session held after the next general election of members of the House of Delegates for its concurrence in conformity with the provisions of Section 1 of Article XII of the Constitution of Virginia, namely:

Amend Article X of the Constitution of Virginia by adding a section numbered 6-A as follows:

ARTICLE X

TAXATION AND FINANCE

Section 6-A. Property tax exemption for certain veterans.

Notwithstanding the exempt property provisions of Section 6, the General Assembly shall by general law exempt from taxation the property, including the joint property of husband and wife, of any veteran of the armed forces of the United States who has been determined pursuant to federal law to have a one hundred percent permanent and total service-connected disability and who occupies the property as his principal place of residence. The General Assembly shall also provide this exemption from taxation for property owned by the widow or widower of a veteran who was eligible for the exemption provided in this section, so long as the widow or widower continues to occupy the property as his principal place of residence. The burden of proving eligibility for the exemption in this section is on the person claiming the exemption.

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