

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 64.1-157 of the Code of Virginia, relating to the order in which a*  
3 *decendent's debts are paid.*

4 [S 1263]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 64.1-157 of the Code of Virginia is amended and reenacted as follows:**

8 § 64.1-157. Order in which debts of decedents to be paid.

9 When the assets of the decedent in the hands of his personal representative are not sufficient for the  
10 satisfaction of all demands against him, they shall be applied in the following order to the payment of:

11 1. Costs and expenses of administration;

12 2. The allowances provided in Article 5.1 (§ 64.1-151.1 et seq.) of this chapter;

13 3. Funeral expenses not to exceed \$2,000;

14 4. Debts and taxes with preference under federal law;

15 5. Medical and hospital expenses of the last illness of the decedent, including compensation of  
16 persons attending him not to exceed \$400 for each hospital and nursing home and \$150 for each person  
17 furnishing services or goods;

18 6. Debts and taxes due this Commonwealth;

19 7. Debts due as trustee for persons under disabilities, as receiver or commissioner under decree of  
20 court of this Commonwealth, as personal representative, guardian, conservator or committee, when the  
21 qualification was in this Commonwealth and for moneys collected by anyone to the credit of another  
22 and not paid over, regardless of whether or not a bond has been executed for the faithful performance of  
23 the duties of the party so collecting such funds;24 8. *Debts and taxes due localities and municipal corporations of the Commonwealth;*25 ~~8.~~ 9. All other claims.26 No preference shall be given in the payment of any claim over any other claim of the same class,  
27 and a claim due and payable shall not be entitled to a preference over a claim not due.