CHAPTER 771

HOUSE JOINT RESOLUTION NO. 33

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

Agreed to by the House of Delegates, February 2, 2010
Agreed to by the Senate, February 26, 2010

WHEREAS, a proposed amendment to the Constitution of Virginia, hereinafter set forth, was agreed to by a majority of the members elected to each of the two houses of the General Assembly at the regular session of 2009 and referred to this, the next regular session held after the 2009 general election of members of the House of Delegates, as required by the Constitution of Virginia; now, therefore, be it

RESOLVED by the House of Delegates, the Senate concurring, That the following amendment to the Constitution of Virginia be, and the same hereby is, proposed in conformity with the provisions of Section 1 of Article XII of the Constitution of Virginia, namely:

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

ARTICLE X

TAXATION AND FINANCE

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

Notwithstanding the provisions of Section 6, the General Assembly by general law, and within the restrictions and conditions prescribed therein, shall exempt from taxation the real property, including the joint real property of husband and wife, of any veteran who has been determined by the United States Department of Veterans Affairs or its successor agency pursuant to federal law to have a one hundred percent service-connected, permanent, and total disability, and who occupies the real property as his or her principal place of residence. The General Assembly shall also provide this exemption from taxation for real property owned by the surviving spouse of a veteran who was eligible for the exemption provided in this section, so long as the surviving spouse does not remarry and continues to occupy the real property as his or her principal place of residence.