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SENATE JOINT RESOLUTION NO. 81

Offered January 8, 2014

Proposing an amendment to Section 6-A of Article X of the Constitution of Virginia, relating to property tax exemptions.

Patron—Black

Referred to Committee on Privileges and Elections

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 2013 and referred to this, the next regular session held after the 2013 general election of members of the House of Delegates, as required by the Constitution of Virginia; now, therefore, be it

RESOLVED by the Senate, the House of Delegates 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 Section 6-A of Article X of the Constitution of Virginia as follows:

ARTICLE X

TAXATION AND FINANCE

Section 6-A. Property tax exemption for certain veterans *and surviving spouses of soldiers killed in action*.

(a) 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~~ *subdivision*, so long as the surviving spouse does not remarry and continues to occupy the real property as his or her principal place of residence.

(b) Notwithstanding the provisions of Section 6, the General Assembly by general law, and within the restrictions and conditions prescribed therein, may exempt from taxation the real property of the surviving spouse of any member of the armed forces of the United States who was killed in action as determined by the United States Department of Defense, who occupies the real property as his or her principal place of residence. The exemption under this subdivision shall cease if the surviving spouse remarries and shall not be claimed thereafter. This exemption applies regardless of whether the spouse was killed in action prior to the effective date of this subdivision, but the exemption shall not be applicable for any period of time prior to the effective date. This exemption applies to the surviving spouse's principal place of residence without any restriction on the spouse's moving to a different principal place of residence and without any requirement that the spouse reside in the Commonwealth at the time of death of the member of the armed forces.

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