

VIRGINIA ACTS OF ASSEMBLY -- 2020 SESSION

CHAPTER 278

An Act to amend the Code of Virginia by adding in Article 3 of Chapter 17 of Title 58.1 a section numbered 58.1-1718.01, relating to taxes on wills and administrations; exemption for victims of the Virginia Beach mass shooting; emergency.

[S 93]

Approved March 11, 2020

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding in Article 3 of Chapter 17 of Title 58.1 a section numbered 58.1-1718.01 as follows:

§ 58.1-1718.01. Exemption for victims of the Virginia Beach mass shooting.

A. As used in this section, "Virginia Beach mass shooting" means the mass shooting that occurred on May 31, 2019, at the Virginia Beach Municipal Center in the City of Virginia Beach.

B. No tax shall be imposed under this article on the probate of a will or grant of administration of the estate of an individual who died as a result of the Virginia Beach mass shooting.

2. That if, prior to the effective date of this act, the Commonwealth or a locality imposed a tax pursuant to Article 3 (§ 58.1-1711 et seq.) of Chapter 17 of Title 58.1 of the Code of Virginia or Article 2 (§ 58.1-3805 et seq.) of Chapter 38 of Title 58.1 of the Code of Virginia on the probate of a will or grant of administration of the estate of an individual who died or was wounded as a result of the Virginia Beach mass shooting, as defined in § 58.1-1718.01 of the Code of Virginia, as created by this act, and such tax was paid, the Commonwealth or such locality, as applicable, shall refund such tax paid.

3. That an emergency exists and this act is in force from its passage.