

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

5 [S 93]

6 Approved

7 **Be it enacted by the General Assembly of Virginia:**

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

10 **§ 58.1-1718.01. Exemption for victims of the Virginia Beach mass shooting.**

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

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

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

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

ENROLLED

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