

2022 SPECIAL SESSION I

ENROLLED

VIRGINIA ACTS OF ASSEMBLY — CHAPTER

An Act to provide income tax refunds for individuals or married persons filing a joint return.

[S 579]

Approved

Be it enacted by the General Assembly of Virginia:

1. § 1. *That, if provided for in the general appropriation act, in addition to any refund due pursuant to § 58.1-309 of the Code of Virginia, and for taxable years beginning on and after January 1, 2021, but before January 1, 2022, an individual filing a final Virginia income tax return before November 1, 2022, or married persons filing a final Virginia income tax joint return before November 1, 2022, shall be issued a refund in an amount specifically set forth in such appropriation act. An individual shall only be allowed a refund pursuant to this act up to the amount of such individual's tax liability after the application of any deductions, subtractions, or credits to which the individual is entitled pursuant to Chapter 3 (§ 58.1-300 et seq.) of Title 58.1 of the Code of Virginia. Married persons filing a joint return shall only be allowed a refund pursuant to this act up to the amount of such married persons' tax liability after the application of any deductions, subtractions, or credits to which the married persons are entitled pursuant to Chapter 3 of Title 58.1 of the Code of Virginia. Any refund issued pursuant to this act shall be subject to collection under the provisions of the Setoff Debt Collection Act (§ 58.1-520 et seq. of the Code of Virginia).*

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