

# 1996 SESSION

INTRODUCED

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## HOUSE BILL NO. 1312

Offered January 22, 1996

*A BILL to amend and reenact § 58.1-3806 of the Code of Virginia, relating to the local probate tax.*

Patron—Bennett

Referred to Committee on Finance

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

**1. That § 58.1-3806 of the Code of Virginia is amended and reenacted as follows:**

§ 58.1-3806. Collection of tax; compensation for clerk.

The tax imposed by this article shall be collected by the clerk of court in whose office wills are admitted to probate or grants of administration are issued. *If the decedent whose will has been probated owned real property in more than one jurisdiction, the clerk shall be responsible for ascertaining the location and assessed value of all such real property owned by the decedent within the Commonwealth. The clerk shall compute and remit to each locality its proportionate share of the tax based on the assessed value of the real property in each of the localities.*

The clerk who collects the tax and pays the revenues collected into the treasury of the county or city shall be entitled to compensation for such service in an amount equal to five percent of the amount collected and remitted. Such compensation shall be paid out of the county or city treasury.

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