

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 26-17.10 of the Code of Virginia, relating to accounting before*  
3 *commissioners of accounts.*

4 [H 1567]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 26-17.10 of the Code of Virginia is amended and reenacted as follows:**

8 § 26-17.10. Miscellaneous.

9 A. The commissioner shall state, settle and report to the court an account of the transactions of such  
10 fiduciary, as provided by law. Every such fiduciary shall also, at the request of the commissioner,  
11 exhibit the securities held by the fiduciary together with a statement from every bank in which cash is  
12 held at the terminal date of the account.

13 B. If a personal representative of a decedent's estate, a testamentary trustee, a guardian, conservator  
14 or a committee dies prior to the filing and settlement of such fiduciary's account, the personal  
15 representative of the fiduciary's estate shall have the obligation to make the requisite filing and  
16 settlement through the date of death unless any successor fiduciary makes the requisite filing.

17 C. *For fiduciaries acting on behalf of Social Security, supplemental security income, veteran's or*  
18 *other federal benefits recipients, no accounting to the commissioner shall be required of benefits paid to*  
19 *a designated representative on behalf of the recipient if the representative is otherwise required to*  
20 *account for such benefits. However, any such fiduciary otherwise required to make an accounting to*  
21 *the commissioner shall disclose thereon the total amount of such benefits received during the accounting*  
22 *period for which no incremental fee shall be charged by the commissioner.*

ENROLLED

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