

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act for the relief of Glen W. Stinnette.*

3 [H 1789]

4 Approved

5 Whereas, in March 1989, the United States Supreme Court ruled in Davis v. Michigan that the state's  
6 practice of taxing federal pensions while exempting state workers' pensions was unconstitutional; and7 Whereas, the Commonwealth of Virginia was among 23 states faced with changing its income tax  
8 laws on retirement; and9 Whereas, in an April 1989 Special Session, the General Assembly repealed the exemption for VRS  
10 retirement benefits so that the Commonwealth's federal and state retirees would be taxed equally; and11 Whereas, the Special Session did not address the issue of refunding the taxes paid by federal retirees  
12 between 1985 and 1988, which prompted the filing of Harper v. Commonwealth of Virginia on May 31,  
13 1989; and14 Whereas, in an effort to bring closure to the case for all the parties involved, on July 8, 1994, the  
15 General Assembly set in motion the settlement process with regard to the Harper litigation by passing  
16 Senate Bill 2008; and17 Whereas, Senate Bill 2008, which was signed into law on July 13, 1994, required the Department of  
18 Taxation (the Department) to send tax overpayment notices to retirees and begin a public notification  
19 program on August 1, 1994; and20 Whereas, November 1, 1994, was the deadline for all federal retirees to respond to the August 1,  
21 1994, notice in order to preserve their rights to recover any Virginia taxes paid on federal retirement  
22 income for taxable years through 1988; and23 Whereas, in an effort to provide relief for retired federal and military taxpayers who were denied  
24 participation in the settlement process established by Senate Bill 2008, the General Assembly in the 1995  
25 Session enacted House Bill 1564 and Senate Bill 831, which were signed into law on March 14, 1995;  
26 and27 Whereas, House Bill 1564 and Senate Bill 831 provided that retired federal and military taxpayers  
28 who failed to provide necessary information or missed the applicable deadlines, due to circumstances  
29 beyond their control, could file the necessary forms or documents within the 60-day period following  
30 their enactment; and31 Whereas, Glen W. Stinnette was a federal retiree and was unlawfully taxed on his federal pension by  
32 the Commonwealth during the taxable years 1985 through 1988; and33 Whereas, Glen W. Stinnette received an FR1 form from the Department, which he timely returned to  
34 the Department; and

35 Whereas, Glen W. Stinnette subsequently received an FR5 form from the Department; and

36 Whereas, Glen W. Stinnette believes that he timely returned the FR5 form to the Department; and

37 Whereas, Glen W. Stinnette was informed by the Department that he could not participate in the  
38 settlement program because the Department had no record of ever receiving the FR5 form; and39 Whereas, the amount of the tax overpayment made by Glen W. Stinnette in the period 1985 through  
40 1988 is \$2,117, and the amount of the tax refund which Glen W. Stinnette would have received if he  
41 had participated in the settlement program is \$1,666.40; and42 Whereas, Glen W. Stinnette has no other means to obtain a tax refund, except by action of this body;  
43 now, therefore,44 **Be it enacted by the General Assembly of Virginia:**45 1. § 1. That there is hereby appropriated from the general fund of the state treasury the sum of  
46 \$1,666.40 for the relief of Glen W. Stinnette, to be paid by check issued by the State Treasurer on  
47 warrant of the Comptroller upon execution of a release of all claims he may have against the  
48 Commonwealth or any agency, instrumentality, office, employee or political subdivision in connection  
49 with the aforesaid occurrence.