

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend the Code of Virginia by adding in Article 3 of Chapter 3 of Title 58.1 a section*
3 *numbered 58.1-339.6, relating to a tax credit for contributions made to certain candidates for*
4 *political office.*

5 [H 2749]

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 3 of Title 58.1 a**
9 **section numbered 58.1-339.6 as follows:**

10 *§ 58.1-339.6. Political candidate contribution tax credit.*

11 *For taxable years beginning on and after January 1, 2000, any individual shall be entitled to a*
12 *credit against the tax levied pursuant to § 58.1-320 of an amount equal to fifty percent of the amount*
13 *contributed by the taxpayer to a candidate, as defined in § 24.2-101, in one or more primary, special,*
14 *or general elections for local or state office held in the Commonwealth in the taxable year in which the*
15 *contributions are made. The amount of the credit shall not exceed twenty-five dollars for an individual*
16 *taxpayer or fifty dollars for taxpayers filing a joint return.*

ENROLLED

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