

# 1999 SESSION

INTRODUCED

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## SENATE BILL NO. 861

Offered January 13, 1999

*A BILL for the relief of the estate of Arlene C. Bergers.*

Patron—Walker

Referred to Committee on Finance

Whereas, Elizabeth M. Oliver is the daughter and co-executor of the estate of Arlene C. Bergers, who died on January 18, 1995; and

Whereas, Mrs. Bergers was the widow of Edward F. Bergers, who died on October 6, 1988; and

Whereas, the federal retirement income of Mr. and Mrs. Bergers for tax years 1985 through 1988 was unlawfully taxed by the Commonwealth; and

Whereas, the amount of Mr. and Mrs. Bergers' overpayment of state income taxes for this period is \$3,551.64; and

Whereas, following the enactment of legislation in the 1994 Special Session establishing a procedure for the settlement of claims for the wrongful taxation of federal retirement benefits, Mrs. Bergers received Form FR1 from the Department of Taxation; and

Whereas, Mrs. Bergers told Mrs. Oliver that she had signed the required forms and timely returned them to the Department of Taxation; and

Whereas, Mrs. Bergers was hospitalized for cancer treatments for numerous lengthy periods between 1993 and her death in 1995; and

Whereas, following the death of Mrs. Bergers, Mrs. Oliver contacted the Department of Taxation regarding the status of her mother's refund payment; and

Whereas, the Department of Taxation notified Mrs. Oliver that Mrs. Bergers did not return the forms required to participate in the settlement program; and

Whereas, though Mrs. Berbers told her daughter that she did elect to participate in the settlement, she was seriously ill from cancer and chemotherapy treatments throughout the relevant periods; and

Whereas, Mrs. Oliver has no other means to obtain relief except by action of this body; now, therefore,

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

**1. § 1.** *That there is hereby allocated from the general fund the sum of \$3,551.64 for the relief of the estate of Arlene C. Bergers. This sum shall be paid by check issued by the State Treasurer on warrant of the Comptroller to Elizabeth M. Oliver, upon execution by the executors of the estate of Arlene C. Bergers of a release of all claims the estate of Arlene C. Bergers may have against the Commonwealth or any agency, instrumentality, officer, employee or political subdivision thereof, in connection with the aforesaid occurrence.*

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