

# VIRGINIA ACTS OF ASSEMBLY -- 2010 SESSION

## CHAPTER 287

*An Act to express the policy of the Commonwealth relating to the exclusion from taxation income of distributions from the Virginia Military Family Relief Fund.*

[H 1118]

Approved April 8, 2010

Whereas, the Virginia Military Family Relief Fund was established to assist members of the Virginia National Guard and Virginia residents who are members of the United States armed forces reserves who have been called to extended active duty for periods in excess of 90 days, and their families, with living expenses, including but not limited to, food, utilities, housing, and medical services.

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

**1.** *§ 1. That it shall be the policy of the Commonwealth to exclude from taxation, all benefits paid in accordance with the provisions of the Virginia Military Family Relief Fund, as established in § 44-102.2, to the extent included in federal adjusted gross income.*