

VIRGINIA ACTS OF ASSEMBLY -- 2015 SESSION

CHAPTER 718

HOUSE JOINT RESOLUTION NO. 597

Proposing an amendment to the Constitution of Virginia by adding in Article X a section numbered 6-B, relating to property tax exemptions.

Agreed to by the House of Delegates, February 9, 2015

Agreed to by the Senate, February 20, 2015

RESOLVED by the House of Delegates, the Senate concurring, a majority of the members elected to each house agreeing, That the following amendment to the Constitution of Virginia be, and the same hereby is, proposed and referred to the General Assembly at its first regular session held after the next general election of members of the House of Delegates for its concurrence in conformity with the provisions of Section 1 of Article XII of the Constitution of Virginia, namely:

Amend the Constitution of Virginia by adding in Article X a section numbered 6-B as follows:

ARTICLE X

TAXATION AND FINANCE

Section 6-B. Property tax exemptions for spouses of certain emergency services providers.

Notwithstanding the provisions of Section 6, the General Assembly by general law, and within the restrictions and conditions prescribed therein, may provide for a local option to exempt from taxation the real property of the surviving spouse of any law-enforcement officer, firefighter, search and rescue personnel, or emergency medical services personnel who was killed in the line of duty, who occupies the real property as his or her principal place of residence. The exemption under this section shall cease if the surviving spouse remarries and shall not be claimed thereafter. This exemption applies regardless of whether the spouse was killed in the line of duty prior to the effective date of this section, but the exemption shall not be applicable for any period of time prior to the effective date. This exemption applies to the surviving spouse's principal place of residence without any restriction on the spouse's moving to a different principal place of residence and without any requirement that the spouse reside in the Commonwealth at the time of death of the law-enforcement officer, firefighter, search and rescue personnel, or emergency medical services personnel.