

VIRGINIA ACTS OF ASSEMBLY -- 2020 SESSION

CHAPTER 643

An Act to amend and reenact § 58.1-810 of the Code of Virginia, relating to deeds not taxable; deeds involving only spouses.

[H 1580]

Approved April 2, 2020

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-810 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-810. What other deeds not taxable.

When the tax has been paid at the time of the recordation of the original deed, no additional recordation tax shall be required for admitting to record:

1. A deed of confirmation;
2. A deed of correction;
3. A deed to which a ~~husband and wife~~ *spouses* are the only parties;
4. A deed arising out of a contract to purchase real estate; if the tax already paid is less than a proper tax based upon the full amount of consideration or actual value of the property involved in the transaction, an additional tax shall be paid based on the difference between the full amount of such consideration or actual value and the amount on which the tax has been paid; or
5. A notice of assignment of a note secured by a deed of trust or mortgage.