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**HOUSE BILL NO. 607**

Offered January 8, 2020

Prefiled January 6, 2020

*A BILL to issue income tax refunds to certain taxpayers from the Taxpayer Relief Fund.*

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Patron—Miyares

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Referred to Committee on Finance

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

**1.** § 1. *That the Department of Taxation shall issue a refund in an amount of \$110 for an individual, or \$220 for married persons filing jointly, to any taxpayer who lawfully obtained or was granted an extension of time to file a final return on or after July 1, 2019, for the taxable year beginning on and after January 1, 2018, but before January 1, 2019, and who as a result of such extension was ineligible to receive a refund pursuant to the provisions of the fourth enactment of Chapters 17 and 18 of the Acts of Assembly of 2019. The Department shall identify all taxpayers who are eligible for a refund pursuant to the provisions of this act by August 1, 2020. Refunds due pursuant to this act shall be issued on or after September 1, 2019, but before September 15, 2019.*

§ 2. *Any refund issued pursuant to the provisions of this act shall be in addition to any refund that may be due pursuant to § 58.1-309 of the Code of Virginia, and shall be appropriated by the General Assembly and issued out of the Taxpayer Relief Fund; however, if insufficient funds exist in the Taxpayer Relief Fund to provide the refunds required by this act, such refunds shall be appropriated by the General Assembly and issued out of the general fund. An individual shall only be allowed a refund pursuant to this act up to the amount of such individual's tax liability after the application of any deductions, subtractions, or credits to which the individual is entitled pursuant to Chapter 3 (§ 58.1-300 et seq.) of Title 58.1 of the Code of Virginia. Married persons filing a joint return shall only be allowed a refund pursuant to this act up to the amount of such married persons' tax liability after the application of any deductions, subtractions, or credits to which the married persons are entitled pursuant to Chapter 3 of Title 58.1 of the Code of Virginia. Any refund issued pursuant to this act shall be subject to collection under the provisions of the Setoff Debt Collection Act (§ 58.1-520 et seq. of the Code of Virginia).*

INTRODUCED

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