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**HOUSE BILL NO. 874**

Offered January 12, 2022

Prefiled January 12, 2022

A *BILL to amend the Code of Virginia by adding, in Article 3 of Chapter 3 of Title 58.1 a section numbered 58.1-339.13, relating to tax credit; automated external defibrillator.*

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Patrons—Kory and Rasoul

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Referred to Committee on Finance**Be it enacted by the General Assembly of Virginia:**

**1. That the Code of Virginia is amended by adding in Article 3 of Chapter 3 of Title 58.1 a section numbered 58.1-339.13 as follows:**

**§ 58.1-339.13. Tax credit for automated external defibrillator.**

A. *For the purposes of this section "automated external defibrillator" means the same as that term is defined in § 59.1-296.*

B. *For taxable years beginning on or after January 1, 2022, but before January 1, 2027, an individual filing a Virginia income tax return who purchases an automated external defibrillator may claim a one-time, nonrefundable credit against the tax levied pursuant to § 58.1-320 for such individual's purchase of an automated external defibrillator that is placed in such individual's vehicle. The credit shall be in an amount equal to the lesser of the actual purchase price of the automated external defibrillator or \$1,200. The credit shall be claimed on the individual's Virginia tax return only for the taxable year during which the automated external defibrillator was purchased. Only automated external defibrillators that are purchased new and are not pre-owned are eligible for the credit.*

C. *The total amount of tax credits available under this section for a taxable year shall not exceed \$500,000. In the event that applications for such credits exceed \$500,000 for any taxable year, the Department shall allocate the credits on a pro rata basis.*

D. *The amount of the credit that may be claimed in any single taxable year shall not exceed the total amount of tax imposed by this chapter for that taxable year. If the amount of the credit allowed under this section exceeds the taxpayer's tax liability for the taxable year in which the automated external defibrillator was purchased, the amount that exceeds the tax liability may be carried over for credit against the income taxes of the taxpayer in the next five taxable years or until the total amount of the tax credit has been taken, whichever is sooner.*

E. *The Tax Commissioner shall develop guidelines for claiming the credit provided by this section. Such guidelines shall be exempt from the provisions of the Administrative Process Act (§ 2.2-4000 et seq.).*

INTRODUCED

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