

2022 SESSION

HOUSE SUBSTITUTE

22105620D

HOUSE BILL NO. 957

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Finance
on February 7, 2022)

(Patron Prior to Substitute—Delegate Tran)

A BILL to amend the Code of Virginia by adding in Article 3 of Chapter 32 of Title 58.1 a section numbered 58.1-3228.2, relating to classification of real property owned by certain surviving spouses for tax purposes.

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding in Article 3 of Chapter 32 of Title 58.1 a section numbered 58.1-3228.2 as follows:

§ 58.1-3228.2. *Classification of real property owned by certain surviving spouses for tax purposes.*

A. For taxable years beginning on or after January 1, 2022, any real property owned by a surviving spouse of a member of the Armed Forces of the United States who died in the line of duty as determined by the U.S. Department of Defense while performing official military activities, where such death was not the result of criminal conduct, and where such spouse occupies the real property as his principal place of residence and does not remarry may be declared and classified as a separate class of property and shall constitute a separate classification for local taxation of real property.

B. The governing body of such locality may by ordinance levy a tax on the property described in subsection A at a different rate than the tax imposed upon other real property, provided that the rate of tax on the property described in subsection A shall not be zero and shall not exceed the rate of tax on other real property.

C. Nothing in this section shall be construed to permit a locality to alter in any way its valuation of real property covered by this section.

D. Nothing in this section shall be construed to restrict the surviving spouse from moving to a different principal place of residence and without any requirement that the surviving spouse reside in the Commonwealth at the time of death of the member of the Armed Forces of the United States.

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