

2023 SESSION

INTRODUCED

23104227D

HOUSE BILL NO. 2245

Offered January 11, 2023

Prefiled January 11, 2023

A BILL to amend and reenact § 58.1-202.3 of the Code of Virginia and to repeal Chapter 535 of the Acts of Assembly of 2010, relating to Department of Taxation; free tax filing.

Patrons—Tran and Kory

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-202.3 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-202.3. Fillable tax forms.

The Tax Commissioner shall ensure that all required state tax forms are fillable forms in a portable document format for taxable periods beginning on and after January 1, 2012, and are available on the Department of Taxation's website. The Tax Commissioner shall begin making fillable forms available no later than January 1, 2012, and shall make all fillable forms available no later than March 1, 2013.

The Tax Commissioner shall develop guidelines for using such forms and publish them on the Department's website.

Nothing in this section shall replace, supersede, modify, duplicate, or compete with the Virginia Free File program in its provision of online interactive tax software and filing products and services for Virginia taxpayers.

2. That Chapter 535 of the Acts of Assembly of 2010 is repealed.

3. That having established the Virginia Free File program based on the Internal Revenue Service (IRS) Free File program pursuant to the provisions of Chapter 535 of the Acts of Assembly of 2010, the Tax Commissioner shall terminate the agreement entered into with the Consortium of Virginia, phase out the Virginia Free File program, and prepare the Commonwealth to offer electronic filing services directly to taxpayers without monetary charge for taxable years beginning on and after January 1, 2024.

4. That the Tax Commissioner shall reinstate the Virginia iFile program or develop and offer a substantially similar program that offers electronic filing services directly to Virginia individual taxpayers without monetary charge for taxable years beginning on and after January 1, 2024.

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