

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to reauthorize the second enactment of Chapter 5 of the 1994 Acts of Assembly, Special Session*  
3 *I, authorizing a settlement to resolve disputed claims for refunds of taxes paid with respect to*  
4 *retirement or pension benefits received from a federal retirement system for any taxable year*  
5 *beginning on or after January 1, 1985, and ending on or before December 31, 1988; and to provide*  
6 *for a special litigation reserve fund.*

7 [H 2091]

8 Approved

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

10 **1. § 1. That the provisions of the second enactment of Chapter 5 of the 1994 Acts of Assembly,**  
11 **Special Session I, authorizing a settlement with respect to disputed claims for refunds of taxes paid**  
12 **on retirement or pension benefits received from a retirement system created by the federal government**  
13 **for any officer or employee of the United States, including the United States Civil Service, the United**  
14 **States Armed Forces, or any agency or subdivision thereof for any taxable year beginning on or after**  
15 **January 1, 1985, and ending on or before December 31, 1988, are hereby reauthorized pursuant to**  
16 **subdivision E of § 1 of the second enactment of Chapter 5. All actions taken pursuant to Chapter 5**  
17 **are ratified and the Tax Commissioner shall proceed with the settlement as authorized by Chapter 5**  
18 **of the 1994 Acts of Assembly, Special Session I, and as reauthorized by this act as provided by**  
19 **subdivision E of § 1 of the second enactment of Chapter 5 of the 1994 Acts of Assembly, Special**  
20 **Session I. It is the specific intent of the General Assembly that the settlement not become null and**  
21 **void, but that it have full force and effect in all respects.**

22 § 2. Subject to appropriation by the General Assembly, a sum equal to the amount by which the  
23 appropriation amounts authorized by subsection B of § 1 of the second enactment of Chapter 5 are  
24 reduced pursuant to the provisions of subsection E to reflect the claims of taxpayers opting out of the  
25 settlement shall be deposited in a special litigation reserve fund until a final resolution of all pending  
26 litigation in Virginia courts determined by the Tax Commissioner to involve disputed claims for refunds  
27 contemplated by § 2 of the second enactment of Chapter 5. If such litigation is resolved in favor of the  
28 Commonwealth, all assets held in the special litigation reserve fund shall be returned to the General  
29 Fund.

30 **2. That an emergency exists and this act is in force from its passage.**

ENROLLED

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