

2023 Joint Leadership Council Legislative Initiatives Status

JLC 2023-01 Constitutional amendment; property tax exemption for certain surviving spouses. Constitutional amendment - real property tax exemption; surviving spouses of soldiers who died in the line of duty. Signed by the Governor, **Will be reintroduced in 2024 Session, and if passed and signed will require a referendum in the 2024 General Election.**

JLC 2023-04 Military spouses; burial fees. Burial fees for military spouses. Provides that, from such funds as may be appropriated or otherwise received for such purpose, the Commonwealth shall pay any burial fee for (i) a member of the National Guard and Reserve or (ii) a deceased spouse of a member or veteran of the United States Armed Forces or of the National Guard and Reserve, regardless of whether such spouse's death precedes or succeeds the death of the member or veteran. **Signed by the Governor and becomes effective 1 July 2023.**

JLC 2023-05 State parks; Virginia National Guard Passport established; free entry and parking. Directs the Department of Conservation and Recreation to establish a Virginia National Guard Passport that authorizes a member of the Virginia National Guard to enter state parks without paying a parking or admission fee. **Signed by the Governor and becomes effective 1 July 2023.**

JLC 2023-06 Income tax subtraction; National Guard. Increases from \$3,000 to \$5,500 the income tax subtraction for wages or salaries of a member of the National Guard of the Commonwealth for taxable years beginning on or after January 1, 2023. The bill also expands the military ranks that qualify for the subtraction from 0e and below to 06 and below: **Signed by the Governor and will be effective for calendar year 2023.**

JLC 2023-02 Real property; tax exemption for certain disabled veterans and surviving spouses. Real property tax; exemption for disabled veterans and surviving spouses. Provides that a person who is eligible for the real property tax exemption for certain disabled veterans and surviving spouses is entitled to a refund, retroactive to his date of eligibility, of taxes paid during the period of exemption, excluding interest or penalties. Under the bill, the refund is exempt from the statute of limitations for applications for correction of an assessment. **Currently not included in the General Assembly Budget.**

JLC 2023-03 Income tax, state; military benefits subtraction, age restriction. Income tax; military benefits subtraction; age restriction. Removes the age 55 or older restriction on those individuals allowed a military benefits income tax subtraction beginning with taxable year. **Currently not included in the General Assembly Budget.**