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SENATE BILL NO. 1202

Offered January 8, 2025

Prefiled January 8, 2025

A *BILL to amend the Code of Virginia by adding a section numbered 58.1-3606.2, relating to tax exempt property; nonprofit institutions of learning; emergency.*

Patron—Deeds

Referred to Committee on Finance and Appropriations

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding a section numbered 58.1-3606.2 as follows:

§ 58.1-3606.2. Property exempt from taxation; nonprofit institutions of learning.

For purposes of the exemption authorized by Article X, Section 6 (a)(4) of the Constitution of Virginia:

"Educational purposes" shall include any special education and related services as those terms are defined in the IDEA.

"Institutions of learning" shall include any institutions licensed by the Department of Education that provide services pursuant to the federal Individuals with Disabilities Education Act (IDEA), 20 U.S.C. § 1400 et seq., or any school for students with disabilities in the Commonwealth that is licensed by the Board of Education pursuant to § 22.1-323.

2. That it is the expressed intent of the General Assembly that this act overturn the holdings of the Circuit Court in *Grafton School, Inc. v. The City of Winchester*, Winchester Civil Action 20-530, and that the provisions of this act are declaratory of existing law.

3. That an emergency exists and this act is in force from its passage.

INTRODUCED

SB1202