

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

4 [S 1202]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That the Code of Virginia is amended by adding a section numbered 58.1-3606.2 as follows:**8 **§ 58.1-3606.2. Property exempt from taxation; nonprofit institutions of learning.**9 *For purposes of the exemption authorized by Article X, Section 6 (a)(4) of the Constitution of Virginia:*10 *"Educational purposes" shall include any special education and related services as those terms are*
11 *defined in the IDEA.*12 *"Institutions of learning" shall include any institutions licensed by the Department of Education that*
13 *provide services pursuant to the federal Individuals with Disabilities Education Act (IDEA), 20 U.S.C. § 1400*
14 *et seq., or any school for students with disabilities in the Commonwealth that is licensed by the Board of*
15 *Education pursuant to § 22.1-323.*16 **2. That an emergency exists and this act is in force from its passage.**

ENROLLED

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