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**HOUSE BILL NO. 716**

Offered January 14, 2026

Prefiled January 13, 2026

*A BILL to amend the Code of Virginia by adding in Article 2 of Chapter 18 of Title 58.1 a section numbered 58.1-1836, relating to income tax; innocent spouse tax relief.*

Patron—Carnegie

Committee Referral Pending

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

**1. That the Code of Virginia is amended by adding in Article 2 of Chapter 18 of Title 58.1 a section numbered 58.1-1836 as follows:**

**§ 58.1-1836. *Innocent spouse relief.***

*The Department may grant relief for a spouse who meets the qualifications for relief under § 6015 of the Internal Revenue Code regardless of whether a claim for federal relief was made.*

INTRODUCED

HB716