

2026 SESSION

INTRODUCED

26105268D

1 **HOUSE BILL NO. 716**

2 Offered January 14, 2026

3 Prefiled January 13, 2026

4 *A BILL to amend the Code of Virginia by adding in Article 2 of Chapter 18 of Title 58.1 a section numbered*
5 *58.1-1836, relating to income tax; innocent spouse tax relief.*

6 Patron—Carnegie

7 _____

8 Committee Referral Pending

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

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

13 **§ 58.1-1836. Innocent spouse relief.**

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

INTRODUCED

HB716