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**SENATE BILL NO. 591**

Senate Amendments in [ ] - January 29, 2026

*A BILL to amend and reenact § 58.1-202.3 of the Code of Virginia and to repeal Chapter 535 of the Acts of Assembly of 2010, relating to Department of Taxation; free tax filing program for individuals.*

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Patron Prior to Engrossment—Senator McPike

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Referred to Committee on Finance and Appropriations

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**Be it enacted by the General Assembly of Virginia:****1. That § 58.1-202.3 of the Code of Virginia is amended and reenacted as follows:****§ 58.1-202.3. Fillable tax forms.**

The Tax Commissioner shall ensure that all required state tax forms are fillable forms in a portable document format for taxable periods beginning on and after January 1, 2012, and are available on the Department of Taxation's website. ~~The Tax Commissioner shall begin making fillable forms available no later than January 1, 2012, and shall make all fillable forms available no later than March 1, 2013.~~

The Tax Commissioner shall develop guidelines for using such forms and publish them on the Department's website.

~~Nothing in this section shall replace, supersede, modify, duplicate, or compete with the Virginia Free File program in its provision of online interactive tax software and filing products and services for Virginia taxpayers.~~

**2. That Chapter 535 of the Acts of Assembly of 2010 is repealed.**

**3. That, having established the Virginia Free File program based on the Internal Revenue Service (IRS) Free File program pursuant to the provisions of Chapter 535 of the Acts of Assembly of 2010, the Tax Commissioner shall develop and offer a modern electronic tax return filing services program directly to Virginia individual taxpayers without monetary charge. Such program shall be made available to Virginia individual taxpayers in taxable years beginning on and after January 1, 2028. In implementing such new program, the Tax Commissioner shall (a) consider the compatibility, security, and integration of such program with the publicly available source code of the IRS Direct File Program as it existed during the 2025 tax filing season; (b) consult with other states that have developed free electronic filing services for individual taxpayers in the past five years as necessary; and (c) develop eligibility criteria for such new program that are [ not ] less restrictive than the eligibility criteria established for participation in the IRS Direct File Program as it existed during the 2025 tax filing season. The Tax Commissioner shall develop eligibility criteria for such program, establish and offer such new program for taxable years beginning on and after January 1, 2028, and ensure that such new program is updated as needed for compatibility with any free direct tax e-file system offered by the federal government.**

ENGROSSED

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