

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

4 [S 591]

5 Approved

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

7 **1. That § 58.1-202.3 of the Code of Virginia is amended and reenacted as follows:**

8 **§ 58.1-202.3. Fillable tax forms.**

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

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

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

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 That Chapter 535 of the Acts of Assembly of 2010 is repealed.**

19 **3. That, having established the Virginia Free File program based on the Internal Revenue Service**  
 20 **(IRS) Free File program pursuant to the provisions of Chapter 535 of the Acts of Assembly of 2010, the**  
 21 **Tax Commissioner shall develop and offer a modern electronic tax return filing services program**  
 22 **directly to Virginia individual taxpayers without monetary charge. Such program shall be made**  
 23 **available to Virginia individual taxpayers in taxable years beginning on and after January 1, 2028. In**  
 24 **implementing such new program, the Tax Commissioner shall (a) consider the compatibility, security,**  
 25 **and integration of such program with the publicly available source code of the IRS Direct File**  
 26 **Program as it existed during the 2025 tax filing season; (b) consult with other states that have**  
 27 **developed free electronic filing services for individual taxpayers in the past five years as necessary; and**  
 28 **(c) develop eligibility criteria for such new program that are less restrictive than the eligibility criteria**  
 29 **established for participation in the IRS Direct File Program as it existed during the 2025 tax filing**  
 30 **season. The Tax Commissioner shall develop eligibility criteria for such program, establish and offer**  
 31 **such new program for taxable years beginning on and after January 1, 2028, and ensure that such new**  
 32 **program is updated as needed for compatibility with any free direct tax e-file system offered by the**  
 33 **federal government.**

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