

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend the Code of Virginia by adding in Article 2 of Chapter 18 of Title 58.1 a section numbered*
3 *58.1-1836, relating to income tax; innocent spouse tax relief.*

4 [H 716]
5 Approved

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

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

9 **§ 58.1-1836. *Innocent spouse relief.***

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

ENROLLED

HB716ER