

VIRGINIA ACTS OF ASSEMBLY - 2026 SESSION

CHAPTER 210

An Act 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.

[H 716]

Approved April 6, 2026

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.