
VIRGINIA STATE BUDGET

2009 Session

Budget Bill - SB850 (Introduced)

Bill Order » Part 3: Miscellaneous » Item 3-5.10

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§ 3-5.10 CONFORMITY TO INTERNAL REVENUE CODE

Notwithstanding the provisions of § 58.1-301, Code of Virginia, any reference in Chapter 3, Title 58.1, Code of Virginia, to the laws of the United States relating to federal income taxes shall mean the provisions of the Internal Revenue Code, and amendments thereto, and other provisions of the laws of the United States relating to federal income taxes, as they existed on December 31, 2008, and the exception described in subdivision B.1 of § 58.1-301, Code of Virginia shall include sections 168 (l), 168 (m), 1400L, and 1400N in addition to section 168(k) of the Internal Revenue Code.