
VIRGINIA STATE BUDGET

2015 Session

Budget Bill - HB1400 (Introduced)

Bill Order » Part 3: Miscellaneous » Item 3-5.19

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§ 3-5.19 DEDUCTION FOR LONG-TERM HEALTH CARE INSURANCE PREMIUMS

Notwithstanding any other provision of law, for taxable years beginning on and after January 1, 2015, the amount of the deduction available under § [58.1-322 D10](#), Code of Virginia, shall be limited to 50 percent of the amount an individual pays annually in premiums for long-term health care insurance.