2017 Session

Budget Bill - HB1500 (Introduced)

Prohibit State Income Tax Deduction for Certain Charitable Contributions

Item 3-5.16

§ 3-5.16 PROHIBIT STATE INCOME TAX DEDUCTION FOR CERTAIN CHARITABLE CONTRIBUTIONS

Notwithstanding any other provision of law, effective for taxable years beginning on and after January 1, 2017, any donation made for which a tax credit under Article 13.2 (§ 58.1-439.18 et seq.) or Article 13.3 (§ 58.1-439.25 et seq.) of Chapter 3 of Title 58.1 of the Code of Virginia is claimed by a taxpayer shall not also be eligible for treatment as a charitable contribution deduction for state income tax purposes in calculating a taxpayer's Virginia income tax liability.