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# VIRGINIA STATE BUDGET

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2017 Session

## Budget Bill - SB900 (Introduced)

Bill Order » Part 3: Miscellaneous » Adjustments and Modifications to Tax Collections » Item 3-5.16

Prohibit State Income Tax Deduction for Certain Charitable Contributions

### Item 3-5.16

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#### *§ 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.*