
VIRGINIA STATE BUDGET

2020 Special Session I

Budget Bill - HB5005 (Enrolled)

Bill Order » Part 3: Miscellaneous » Auxiliary Enterprises and Sponsored Programs in Institutions of Higher Education » Item 3-5.19

Land Preservation Tax Credit Claimed

Item 3-5.19

§ 3-5.19 LAND PRESERVATION TAX CREDIT CLAIMED

Notwithstanding § [58.1-512](#) or any other provision of law, effective for the taxable year beginning on and after January 1, 2017, but before January 1, ~~2020~~2023, the amount of the Land Preservation Tax Credit that may be claimed by each taxpayer, including amounts carried over from prior taxable years, shall not exceed \$20,000.