2021 Special Session I

Budget Bill - HB1800 (Chapter 552)

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, 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.