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# VIRGINIA STATE BUDGET

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2024 Session

## Budget Bill - HB29 (Enrolled)

Bill Order » Part 3: Miscellaneous » Adjustments and Modifications to Tax Collections » Item 3-5.30

Tax Collection Efforts

### Item 3-5.30

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#### *§ 3-5.30 TAX COLLECTION EFFORTS*

*In any pending or future administrative or judicial proceeding in which the validity of a tax assessment is an issue, the participation of the Department of Taxation in any capacity shall be considered a collection effort for purposes of § [58.1-1802.1](#). This subsection is declarative of existing law.*