2024 Session

Budget Bill - SB29 (Introduced)

Tax Collection Efforts

Item 3-5.30

§ 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.