
VIRGINIA STATE BUDGET

2024 Special Session I

Budget Bill - SB6002 (Introduced)

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

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.