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# VIRGINIA STATE BUDGET

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2026 Special Session I

## Budget Bill - HB30 (Chapter)

Bill Order » Part 3: Miscellaneous » Adjustments and Modifications to Tax Collections » Item 3-5.22

Retail Sales and Use Tax Exemption for Bullion and Legal Tender Coins

### Item 3-5.22

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#### § 3-5.22 RETAIL SALES AND USE TAX EXEMPTION FOR BULLION AND LEGAL TENDER COINS

Notwithstanding any other provision of law or regulation, the retail sales and use tax exemption provided for in subdivision 19 of § [58.1-609.1](#) of the Code of Virginia, applicable to gold, silver, or platinum bullion or legal tender coins shall remain in effect through July 1, 2028.