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# VIRGINIA STATE BUDGET

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2026 Special Session I

## Budget Bill - HB30 (Introduced)

Bill Order » Part 3: Miscellaneous » Adjustments and Modifications to Tax Collections » Item 3-5.23

Recyclable Materials Processing Equipment Tax Credit

### Item 3-5.23

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#### § 3-5.23 RECYCLABLE MATERIALS PROCESSING EQUIPMENT TAX CREDIT

Notwithstanding any other provision of law or regulation, the tax credit authorized in § [58.1-439.7](#) of the Code of Virginia for the purchase of machinery and equipment used for advanced recycling and processing recyclable materials shall remain in effect through taxable years beginning before January 1, 2027.