

Explanation for Proposed Constitutional Amendment  
to Be Voted On at the November 5, 2024, Election

**PROPOSED CONSTITUTIONAL AMENDMENT**

ARTICLE X. Taxation and Finance.

Section 6-A. Property tax exemption ~~for~~ certain veterans and their surviving spouses ~~and~~ surviving spouses of soldiers ~~killed in action~~ who died in the line of duty.

**BALLOT QUESTION**

Should the Constitution of Virginia be amended so that the tax exemption that is currently available to the surviving spouses of soldiers killed in action is also available to the surviving spouses of soldiers who died in the line of duty?

**EXPLANATION FOR VOTERS**

**Present Law**

Generally, the Virginia Constitution requires that all property be taxed. It also sets out specific types of property that may be exempted from taxation. Currently, the Virginia Constitution allows the General Assembly to exempt from taxation the principal place of residence of the surviving spouse of any soldier who is determined by the U.S. Department of Defense to have been killed in action.

**Proposed Amendment**

The proposed amendment would expand this current tax exemption so that it is available to all surviving spouses of soldiers who are determined by the U.S. Department of Defense to have died in the line of duty, including those who have been killed in action.

A "yes" vote would allow the surviving spouse of a soldier who died in the line of duty to claim the same real property tax exemption on their principal place of residence that is currently only available to the surviving spouses of soldiers who are killed in action.

A "no" vote will not allow such additional surviving spouses to claim the real property tax exemption.

## FULL TEXT OF AMENDMENT

[Proposed new language is underlined. Deleted old language is ~~stricken~~.]

### ARTICLE X TAXATION AND FINANCE

#### **Section 6-A. Property tax exemption for ~~certain veterans and their surviving spouses and~~ surviving spouses of soldiers ~~killed in action~~ who died in the line of duty.**

(a) Notwithstanding the provisions of Section 6, the General Assembly by general law, and within the restrictions and conditions prescribed therein, shall exempt from taxation the real property, including the joint real property of husband and wife, of any veteran who has been determined by the United States Department of Veterans Affairs or its successor agency pursuant to federal law to have a one hundred percent service-connected, permanent, and total disability, and who occupies the real property as his or her principal place of residence. The General Assembly shall also provide this exemption from taxation for real property owned by the surviving spouse of a veteran who was eligible for the exemption provided in this subdivision, so long as the surviving spouse does not remarry. This exemption applies to the surviving spouse's principal place of residence without any restriction on the spouse's moving to a different principal place of residence.

(b) Notwithstanding the provisions of Section 6, the General Assembly by general law, and within the restrictions and conditions prescribed therein, may exempt from taxation the real property of the surviving spouse of any member of the armed forces of the United States who ~~was killed in action as determined by~~ died in the line of duty with a Line of Duty determination from the United States Department of Defense, who occupies the real property as his or her principal place of residence. The exemption under this subdivision shall cease if the surviving spouse remarries and shall not be claimed thereafter. This exemption applies regardless of whether the spouse was ~~killed in action~~ determined to have died in the line of duty prior to the effective date of this subdivision, but the exemption shall not be applicable for any period of time prior to the effective date. This exemption applies to the surviving spouse's principal place of residence without any restriction on the spouse's moving to a different principal place of residence and without any requirement that the spouse reside in the Commonwealth at the time of death of the member of the armed forces.