

Explanation for Proposed Constitutional Amendment  
To Be Voted on at the November 8, 2016, Election

**PROPOSED CONSTITUTIONAL AMENDMENT**

Article X. Taxation and Finance.

Section 6-B. Property tax exemptions for spouses of certain emergency services providers.

***BALLOT QUESTION***

Question: Shall the Constitution of Virginia be amended to allow the General Assembly to provide to the localities an option to exempt from taxation the real property of the surviving spouse of any law-enforcement officer, firefighter, search and rescue personnel, or emergency medical services personnel who was killed in the line of duty, where the surviving spouse occupies the real property as his or her principal place of residence and has not remarried?

***EXPLANATION***

**Present Law**

Article X, Section 6-A of the Constitution of Virginia now requires the General Assembly to exempt from taxation the real property, including the joint real property of husband and wife, of any veteran with a 100 percent service-connected, permanent, and total disability, as determined by the U.S. Department of Veterans Affairs, and the real property of the surviving spouse of an eligible veteran. This exemption from taxation applies to the principal place of residence of the eligible veteran or of the surviving spouse of an eligible veteran. The exemption ceases if the surviving spouse remarries.

Article X, Section 6-A of the Constitution of Virginia also authorizes the General Assembly to 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 the U.S. Department of Defense. This exemption from taxation applies to the surviving spouse's principal place of residence, and the exemption ceases if the surviving spouse remarries.

**Proposed Amendment**

The proposed constitutional amendment authorizes the General Assembly to enact a law that would allow a locality to exempt from taxation the real property of the surviving spouse of any law-enforcement officer, firefighter, search and rescue personnel, or emergency medical services personnel who is killed in the line of duty. The exemption from taxation would cease if the surviving spouse remarries. The exemption would apply regardless of whether the spouse

was killed in the line of duty prior to the effective date of this amendment but would apply only to those real property taxes to be paid on or after the effective date of this amendment. The exemption from taxation would apply to the surviving spouse's principal place of residence, even if he or she moves to a new principal place of residence. The exemption would not require the surviving spouse to have been residing in the Commonwealth at the time his or her spouse was killed in the line of duty.

The proposed constitutional amendment authorizes the General Assembly to prescribe additional restrictions and conditions on the exemption from taxation if enacting such a law.

**FULL TEXT OF AMENDMENT** [Proposed new language is underlined.]

Amend Article X of the Constitution of Virginia by adding a section numbered 6-B as follows:

ARTICLE X  
TAXATION AND FINANCE

**Section 6-B. Property tax exemptions for spouses of certain emergency services providers.**

Notwithstanding the provisions of Section 6, the General Assembly by general law, and within the restrictions and conditions prescribed therein, may provide for a local option to exempt from taxation the real property of the surviving spouse of any law-enforcement officer, firefighter, search and rescue personnel, or emergency medical services personnel who was killed in the line of duty, who occupies the real property as his or her principal place of residence. The exemption under this section shall cease if the surviving spouse remarries and shall not be claimed thereafter. This exemption applies regardless of whether the spouse was killed in the line of duty prior to the effective date of this section, 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 law-enforcement officer, firefighter, search and rescue personnel, or emergency medical services personnel.

DLS

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