



COMMONWEALTH OF VIRGINIA
JOINT LEADERSHIP COUNCIL OF
VETERANS SERVICE ORGANIZATIONS

101 N. 14TH ST., 17TH FLOOR
RICHMOND VA 23219

Air Force Association
Air Force Sergeants Association
American Legion
AMVETS
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Disabled American Veterans
Fifth Baptist Church Veterans Ministry
Fleet Reserve Association
Legion of Valor of the U.S., Inc.
Marine Corps League
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Military Order of the Purple Heart
Military Order of the World Wars
Navy Mutual Aid Association
Paralyzed Veterans of America
Reserve Organization of America
Roanoke Valley Veterans Council
Veterans of Foreign Wars
Vietnam Veterans of America
Virginia Army/Air National Guard Enlisted Association
Virginia National Guard Association
Women Marines Association
Wounded Warrior Project

Position Paper 2023-03

Income Tax Subtraction Removal of Age Requirement

OBJECTIVE:

Amend and reenact § 58.1-322.02 of the Code of Virginia to correct and remove 55-year-old age requirement.

BACKGROUND:

Beginning in 2023, Virginia veterans over the age of 55 years old will receive partial subtraction of their military retirement from state income taxes, an historic step by the General Assembly and Governor. The objective of this initiative is to remove the age limitation of 55-years old.

DISCUSSION:

- a. In 2022, § 58.1-322.02 of the Code of Virginia was amended by the General Assembly and reenacted to exempt from State income tax recipients of such military benefits that are age 55 or older.
- b. Most Virginia veterans work civilian jobs and otherwise produce taxable income, and persons under 55 years old most likely will be working in civilian jobs. We ask that Virginia send the message to the veterans in its population that it leads the Country as veteran friendly.

RECOMMENDATION: That the Governor and General Assembly remove the 55-year limitation on exemption of military retirement income from state tax.

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2022

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