



COMMONWEALTH OF VIRGINIA
JOINT LEADERSHIP COUNCIL OF
VETERANS SERVICE ORGANIZATIONS

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Position Paper 2022-02
**Expand Tax Relief for Surviving Spouses of Military Service
Members to also include “Died in the Line-of-Duty”**

OBJECTIVE: To expand tax relief for Surviving Spouses of Military Service Members to also include “Died in the Line-of-Duty.”

BACKGROUND:

- Virginia Code Title 58.1, Chapter 32, section 58-1-3219.9, provides a real estate tax exemption for the surviving spouse of a member of the United States Armed Forces who was *Killed in Action* as determined by the U.S. Department of Defense.
- Virginia Code Title 58.1, Chapter 32, section 58-1-3219.5, provides a real estate tax exemption for the surviving spouse of a veteran who was determined by the U. S. Department of Veterans Affairs to have a *100% service-connected permanent and total disability*, and who occupied the real property as his or her principal place of residence.
- There is a very small gap between these two groups of surviving spouses: the surviving spouses of military service members who died in the *line-of-duty*, but who were not killed in action, are not eligible for an exemption.
- Examples of line-of-duty deaths include service members who:
 - Die in pre-deployment training exercises;
 - Are killed in airplane and helicopter crashes; and
 - Die in non-combat-related vehicle crashes, while in a combat zone.
- According to information provided by the Department of Defense, the number of surviving spouses in Virginia who were receiving Servicemen’s Group Life Insurance (SGLI) benefits due to the death of their military service member is very low:

Year	Number of SGLI recipients in Virginia
2018	40
2019	44
2020	31

- Only about 1% of Americans currently serve in our Armed Forces

DISCUSSION:

- The real estate tax exemption should be extended to cover the surviving spouses of military service members who died while on active duty whose deaths were found to be “*within the line of duty.*” This classification requires the investigation into the death to demonstrate that the service member did nothing dishonorable to the service that resulted in the service member’s death.
- Of the number of surviving spouses cited above, it is likely that not all of them own a Virginia home. It is also likely that at least some of them have moved out of state. But even if all remained in Virginia and all own a home, the number of surviving spouses is low.
- This fiscal impact on any one local government in the Commonwealth will therefore be small.
- The impact on the quality of life for the surviving spouse is immense.

RECOMMENDATION: That the Governor and General Assembly approve legislation that extends the real estate tax exemption for the surviving spouses of military service members who die while serving on active duty in the Armed Forces of the United States of America to include those whose deaths were found to be “*within the line of duty,*” as determined by the Department of Defense.