



COMMONWEALTH OF VIRGINIA  
JOINT LEADERSHIP COUNCIL OF  
VETERANS SERVICE ORGANIZATIONS

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RICHMOND VA 23219

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*Air Force Sergeants Association*  
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*Fifth Baptist Church Veterans Ministry*  
*Fleet Reserve Association*  
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*Virginia Army/Air National Guard Enlisted Association*  
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*Women Marines Association*  
*Wounded Warrior Project*

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**Position Paper 2023-01**

**Expand Tax Relief for Surviving Spouses of Military Services Members “Killed in Action” to also include “Died on Active Duty”**

**OBJECTIVE:**

To reform the Virginia state law, Tax Relief for Surviving Spouse of a Member of the Armed Forces “Killed in Action” through a Virginia Constitutional Amendment to include died on active duty in the section that addresses surviving spouses of members of the armed forces killed in action.

**BACKGROUND:**

The Virginia Code Title 58.1, Chapter 32, section 58-1-3219.9 species the conditions for exemption from taxes on property of surviving spouses of members of the armed forces killed in action.

The Commonwealth of Virginia also exempts from taxation the real property, including the joint real property of husband and wife, of any veteran who has been rated by the U. S. Department of Veterans Affairs or its successor agency pursuant to federal law to have a 100% service-connected permanent and total disability, and who occupies the real property as his or her principal place of residence. This provision would cover the spouse if the veteran were 100% disabled and subsequently died.

If the military member dies before receiving a 100% rating, the surviving spouse is denied the same benefit. In the 2022 Legislative session, HB 957 was signed by the governor on April 5, 2022, that creates a, voluntary by locality, property tax provision for the above category of surviving spouse.

**DISCUSSION:**

- a. This constitutional amendment will equalize the benefit with the other three categories surviving spouses of those killed in action (by enemy), 100% Disabled Veterans, rated Permanent and Total by the Veterans Administration,

and the surviving spouses of the 100% disabled veterans that are currently eligible to receive the property tax relief.

- b. Approximately only 1% of the American population served in our Armed Forces
- c. Through a Freedom of Information Act (FOIA) request, we have found that the number of service members who died on duty, meaning that their spouse received Servicemen's Group Life Insurance for the last three years was as follows:
  - 2018 – 40, 2019 – 44, 2020 – 31 In the entire the Commonwealth of Virginia per the Department of Defense statistics show 182 surviving spouses (including surviving spouses of those who were killed in action) (DoD Actuarial Report September 2021).
- d. As of September 30, 2021 the Department of Defense Office of Actuary shows a total of 182 surviving spouses of those both killed in action and died on active duty living in Virginia from all periods of service.
- e. These numbers do not let us know how many of the widowed spouses of the service member owned a Virginia home and/ or moved out of state after the death of their spouse.

**RECOMMENDATION:** Legislation to be introduced in the General Assembly to amend the constitution to equalize this benefit with those by changing the Code of Virginia to change “Killed in Action” to “died on active duty.”