

HB 233

FINANCE

1. Line 33, introduced, after Virginia,

insert

(i) for taxable years beginning before January 1, 2022, not to exceed the amount of income derived from 39 calendar days of such service or \$3,000, whichever amount is less; however, only those persons in the ranks of O3 and below shall be entitled to the deductions specified in this subdivision, and (ii) for taxable years beginning on or after January 1, 2022,