

HB 2066 -- PATRICK HENRY NO TAXATION WITHOUT REPRESENTATION ACT

SPONSOR: Neely

This bill establishes the "Patrick Henry No Taxation Without Representation Act." The bill requires the Governor to issue a writ of election within 90 days of the notice of a vacancy in the office of a General Assembly member and to hold a special election within 180 days of the notice. If these conditions are violated, then the Department of Revenue is instructed to issue a tax credit to taxpayers residing in the house or senate district deprived of representation. A formula for the tax credit which is based on the length of time the district is unrepresented is specified in the bill. Tax credits will be refundable, but not transferable. Any person may bring an action in an appropriate court to enforce the tax credit provisions of the bill. The Department of Revenue is granted rulemaking power to enforce the tax credit requirements of the bill.