

The Virginia Beach Heroes Act

This bill ensures that philanthropic donations to the charitable relief funds for the families of slain Virginia Beach law enforcement officers Cameron Girvin and Christopher Reese are protected and tax-exempt during this time of mourning.

Key Legislative Provisions

- Ensures that cash contributions made for the relief of the families of the two fallen law enforcement officers in Virginia Beach will not fail to qualify as charitable contributions as defined under Section 170 of the Internal Revenue Code of 1986 and shall be deductible under said code.
 - Applicable to contributions made on or after February 22, 2025.
- Ensures payments made by charitable organizations to the families of the two fallen law enforcement officers will maintain a tax-exempt status.
 - Applicable to payments made to the families of the fallen Virginia Beach Police Officers between February 22, 2025, and February 22, 2028.

Background

- On February 22, 2025, Cameron Girvin and Christopher Reese were killed in the line of duty when responding to a routine traffic stop in Virginia Beach, Virginia.
- The Virginia Beach Police Foundation, a 501(c)(3) nonprofit organization, has set up a fund within their Foundation to be gifted directly to the widows and dependents of Virginia Beach Police Officers Cameron Girvin and Christopher Reese.
- Donations to the Virginia Beach Police Foundation are tax deductible as the Foundation is a 501(c)(3) nonprofit.
 - However, under current law, a cash contribution made for the benefit of an individual or private citizen, as opposed to a foundation or charity, is not considered a "charitable contribution" and is therefore not tax-deductible.
- A similar bill was introduced by Congresswoman Elaine Luria following the devastating mass shooting that took place at Virginia Beach's Municipal Building on May 21, 2019. That legislation was cosponsored by the Virginia delegation, passed under suspension of the rules in the 116th Congress and was signed into law by former President Joe Biden.

Supported by the Virginia Beach Police Foundation



Congresswoman
Jen Kiggans
Virginia's 2nd District