

VIRGINIA ACTS OF ASSEMBLY -- 2001 SESSION

CHAPTER 560

An Act to amend the Code of Virginia by adding a section numbered 58.1-346.16, relating to income tax checkoff for organ and tissue donations.

[H 2651]

Approved March 23, 2001

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding a section numbered 58.1-346.16 as follows:

§ 58.1-346.16. Voluntary contribution to promote organ and tissue donation.

A. For taxable years beginning on and after January 1, 2002, but before January 1, 2007, any individual eligible to receive a tax refund pursuant to § 58.1-309 may designate at the time of filing a return a specified dollar amount, not less than one dollar, to be used by the Virginia Transplant Council to assist in its statutory responsibility of promoting and coordinating educational and informational activities as related to the organ, tissue, and eye donation process and transplantation in the Commonwealth of Virginia.

B. All revenues collected pursuant to subsection A shall be deposited into a special fund in the state treasury known as the Virginia Transplant Council Education Fund, which special fund is hereby established. The Tax Commissioner shall determine annually the total amount of revenue designated for the Virginia Transplant Council Education Fund on all state income tax returns and shall report the same to the State Treasurer, who shall credit that amount to such special fund to be used by the Virginia Transplant Council for the purposes set forth herein.