## VIRGINIA ACTS OF ASSEMBLY -- 2001 SESSION

## **CHAPTER 785**

An Act to amend and reenact § 30-19.14 of the Code of Virginia, relating to office expenses of members of the General Assembly.

[S 1415]

Approved March 26, 2001

Be it enacted by the General Assembly of Virginia:

- 1. That § 30-19.14 of the Code of Virginia is amended and reenacted as follows:
  - § 30-19.14. Office expenses.
- A. Each member of the General Assembly shall receive as reimbursement an allowance for office expenses and supplies such sums as shall be set forth in the general appropriation act.
- B. Notwithstanding any provision of law, all payments to members of the General Assembly made in accordance with subsection A shall be subject to such taxes and tax withholding as applicable to other nonvouchered allowances, except for any member of the General Assembly who has established an individual "accountable plan" as defined in § 1.62.2 (c) (2) of the Internal Revenue Code Tax Regulations.
- 2. That this act represents a restatement of current law and practice.
- 3. That an emergency exists and this act is in force from its passage.