VIRGINIA ACTS OF ASSEMBLY — CHAPTER

An Act to amend the Code of Virginia by adding in Article 4 of Chapter 3 of Title 58.1 a section 3 numbered 58.1-346.16, relating to income tax refund checkoff for 4-H Educational Centers.

4 [H 1596] 5

Approved

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Be it enacted by the General Assembly of Virginia: 1. That the Code of Virginia is amended by adding in Article 4 of Chapter 3 of Title 58.1 a section numbered 58.1-346.16 as follows:

§ 58.1-346.16. Voluntary contribution to 4-H Educational Centers.

A. For taxable years beginning on or after January 1, 2002, and ending January 1, 2007, any individual eligible to receive a tax refund pursuant to § 58.1-309 may designate at the time of filing his return a specified dollar amount of such refund, not less than one dollar, to be used by the 4-H Educational Centers throughout the Commonwealth for their (i) educational, leadership and camping programs and (ii) operational and capital costs.

B. All money collected pursuant to subsection A shall be deposited into the state treasury. The Tax Commissioner shall determine annually the total amount designated on all returns for the 4-H Educational Centers and shall report the same to the State Treasurer. The direct costs of administration shall be deducted from such amount after which the State Treasurer shall pay the remainder to the Virginia 4-H Foundation in Blacksburg, Virginia.