

# VIRGINIA ACTS OF ASSEMBLY -- 2002 SESSION

## CHAPTER 395

*An Act to amend the Code of Virginia by adding sections numbered 58.1-344.2 and 58.1-346.19, relating to voluntary contributions of tax refunds.*

[H 748]

Approved April 1, 2002

**Be it enacted by the General Assembly of Virginia:**

**1. That the Code of Virginia is amended by adding sections numbered 58.1-344.2 and 58.1-346.19 as follows:**

*§ 58.1-344.2. Voluntary contributions; cost of administration.*

*For all voluntary contributions made on individual income tax returns for taxable years beginning on or after January 1, 2003, the Department of Taxation may retain up to five percent of all voluntary contributions made for the taxable year, but not to exceed \$50,000 for any taxable year, for its costs in administering voluntary contributions. The amount otherwise payable to each organization for which a voluntary contribution has been designated shall be reduced on a pro rata basis in accordance with the amount of voluntary contributions designated to the specific organization in the previous taxable year as compared to the total of all voluntary contributions designated to organizations in the previous taxable year.*

*§ 58.1-346.19. Voluntary contribution to Home Energy Assistance Fund.*

*A. For all taxable years beginning on or after January 1, 2003, 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 the Home Energy Assistance Fund established pursuant to § 63.1-338, such funds to be used to assist low-income Virginians in meeting seasonal residential energy needs.*

*B. All moneys collected pursuant to subsection A, and through voluntary payments by taxpayers designated on state income tax returns for deposit to the Home Energy Assistance Fund over refundable amounts, shall be deposited into the state treasury.*

*C. The Tax Commissioner shall determine annually the total amount collected pursuant to subsection A, and through voluntary payments by taxpayers designated on state income tax returns for deposit to the Home Energy Assistance Fund over refundable amounts, and shall report the same to the State Treasurer, who shall credit that amount to the Home Energy Assistance Fund.*