

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend the Code of Virginia by adding in Article 1 of Chapter 1 of Title 58.1 a section*
3 *numbered 58.1-17, relating to voluntary contributions to the general fund.*

4 [H 1304]

5 Approved

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

7 **1. That the Code of Virginia is amended by adding in Article 1 of Chapter 1 of Title 58.1 a**
8 **section numbered 58.1-17 as follows:**

9 *§ 58.1-17. Donations to the general fund.*

10 *Any taxpayer wanting to donate money in excess of his tax liability to the Commonwealth may do so*
11 *at any time by writing a check payable to the State Treasurer and designating it as a donation to the*
12 *Commonwealth's general fund. Such donations shall be used only for public purposes and shall be*
13 *deductible as a charitable contribution to the extent allowed under § 170 of the Internal Revenue Code*
14 *of 1986, as amended. Taxpayers making donations pursuant to this section may (i) include their*
15 *donations when filing their Virginia income tax return, or (ii) deliver such donations, either in person or*
16 *by mail, to the Tax Commissioner. The Tax Commissioner shall report to the State Treasurer the*
17 *amount donated monthly and the State Treasurer shall credit such amount to the general fund.*

18 **2. That the Tax Commissioner shall include information in the instructions of any state tax**
19 **package about donations that may be made to the general fund pursuant to the provisions of this**
20 **act. In addition, the Tax Commissioner shall, with the consent of the taxpayer, publish the names**
21 **of taxpayers making donations pursuant to the provisions of this act on the Department of**
22 **Taxation's website at least monthly.**

ENROLLED

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