

## 2002 SESSION

### HOUSE SUBSTITUTE

023848656

#### HOUSE BILL NO. 645

#### AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Finance  
on January 28, 2002)

(Patron Prior to Substitute—Delegate O'Brien)

*A BILL to amend the Code of Virginia by adding a section numbered 58.1-346.19, relating to tax checkoff for voluntary contributions to the Virginia War Memorial Foundation and the National D-Day Memorial Foundation.*

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

**1. That the Code of Virginia is amended by adding a section numbered 58.1-346.19 as follows:**

*§ 58.1-346.19. Voluntary contributions to the Virginia War Memorial Foundation and the National D-Day Memorial Foundation.*

*A. For all taxable years beginning on or after January 1, 2003, but before January 1, 2008, 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 Virginia War Memorial Foundation and the National D-Day Memorial Foundation in their work through each of their respective memorials.*

*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 Virginia War Memorial Foundation and the National D-Day Memorial Foundation 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 divide the remainder into two equal portions and pay one portion to the Virginia War Memorial Foundation and the other portion to the National D-Day Memorial Foundation.*

HOUSE  
SUBSTITUTE

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