

2002 SESSION

INTRODUCED

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SENATE BILL NO. 309

Offered January 9, 2002

Prefiled January 9, 2002

A BILL to amend the Code of Virginia by adding a section numbered 58.1-346.19, relating to voluntary contribution of tax refund to the Art Museum of Western Virginia.

Patron—Edwards

Referred to Committee on Finance

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 contribution to the Art Museum of Western Virginia.

A. For 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 the return, a voluntary contribution of any amount of such refund, but not less than one dollar, to the Art Museum of Western Virginia to assist in its mission of promoting art through its collections, and education and outreach programs.

B. All revenues collected pursuant to subsection A shall be deposited into a special fund in the state treasury to be known as the Art Museum of Western Virginia Fund, which special fund is hereby established. The Tax Commissioner shall determine annually the total amount of revenue designated for the Art Museum of Western Virginia on all state income tax returns and shall report the same to the State Treasurer, who shall pay that amount from such special fund to the Art Museum of Western Virginia.

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