

## 2002 SESSION

INTRODUCED

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### SENATE BILL NO. 463

Offered January 9, 2002

Prefiled January 9, 2002

*A BILL to amend the Code of Virginia by adding in Article 3 of Chapter 3 of Title 58.1 a section numbered 58.1-339.11, relating to long-term care facility volunteers' tax credit.*

Patrons—Puller; Delegate: Brink

Referred to Committee on Finance

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

**1. That the Code of Virginia is amended by adding in Article 3 of Chapter 3 of Title 58.1 a section numbered 58.1-339.11 as follows:**

*§ 58.1-339.11. Long-term care facility volunteers' tax credit.*

*A. For taxable years beginning on and after January 1, 2002, any taxpayer who serves as a volunteer in any long-term care facility located in the Commonwealth during the taxable year shall be allowed a credit against the tax imposed pursuant to § 58.1-320 in the amount of one dollar for each hour of time donated. The amount of such credit shall not exceed \$100 annually or the total amount of tax imposed by this chapter, whichever is less. If the amount of such credit exceeds the taxpayer's tax liability for such taxable year, the amount of the excess may be carried over for credit against the taxpayer's income taxes for the next five taxable years until the total amount of the credit has been taken.*

*B. For purposes of this section, a long-term care facility shall mean an assisted living facility as defined in § 63.1-172 or a nursing home as defined in § 32.1-123.*

*C. The taxpayer shall include with his tax return a letter or written statement from the administrator, director, or owner of the long-term care facility indicating the total number of hours served during the taxable year.*

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