

# VIRGINIA ACTS OF ASSEMBLY -- 2003 SESSION

## CHAPTER 636

*An Act to amend the Code of Virginia by adding sections numbered 58.1-346.21, 58.1-346.22, and 58.1-346.23, relating to voluntary contributions of tax refunds to Virginia Federation of Humane Societies; the Tuition Assistance Grant Fund; and the Spay and Neuter Fund.*

[H 1635]

Approved March 18, 2003

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

**1. That the Code of Virginia is amended by adding sections numbered 58.1-346.21, 58.1-346.22, and 58.1-346.23 as follows:**

*§ 58.1-346.21. Voluntary contribution to the Virginia Federation of Humane Societies.*

*A. For taxable years beginning on or after January 1, 2004, but before January 1, 2009, 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 \$1, to the Virginia Federation of Humane Societies to assist in its mission of saving, caring for, and finding homes for homeless animals.*

*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 Federation of Humane Societies 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 pay the remainder to the Virginia Federation of Humane Societies.*

*§ 58.1-346.22. Voluntary contribution to the Tuition Assistance Grant Fund.*

*A. For taxable years beginning on or after January 1, 2004, but before January 1, 2009, 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 \$1, to the Tuition Assistance Grant Fund for use in providing monetary assistance to residents of the Commonwealth who are enrolled in undergraduate or graduate programs in private Virginia colleges.*

*B. All moneys collected pursuant to subsection A shall be deposited into a special fund in the state treasury to be known as the Tuition Assistance Grant Fund, which special fund is hereby established. The Tax Commissioner shall determine annually the total amount designated on all returns and shall report the same to the State Treasurer, who shall credit that amount to the Tuition Assistance Grant Fund. All moneys so deposited in the Fund shall be administered by the State Council of Higher Education for Virginia in accordance with and for the purposes provided under the Tuition Assistance Grant Act, Article 1 (§ 23-38.11 et seq.) of Chapter 4.1 of Title 23.*

*§ 58.1-346.23. Voluntary contribution to the Spay and Neuter Fund.*

*A. For taxable years beginning on or after January 1, 2004, but before January 1, 2009, 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 \$1, to the Spay and Neuter Fund for use in its mission of providing monetary assistance for spay and neuter surgeries for dogs and cats.*

*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 Spay and Neuter Fund 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 pay the remainder to the Spay and Neuter Fund.*