VIRGINIA ACTS OF ASSEMBLY -- 2003 SESSION

CHAPTER 878

An Act to amend the Code of Virginia by adding a section numbered 58.1-346.21, relating to voluntary contribution of tax refund to the Virginia Commission for the Arts.

[S 1096]

Approved March 22, 2003

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding a section numbered 58.1-346.21 as follows: § 58.1-346.21. Voluntary contribution to the Virginia Commission for the Arts.

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 Commission for the Arts.