

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend the Code of Virginia by adding sections numbered 58.1-346.21, 58.1-346.22, and*  
3 *58.1-346.23, relating to voluntary contributions of tax refunds to Virginia Federation of Humane*  
4 *Societies; the Tuition Assistance Grant Fund; and the Spay and Neuter Fund.*

5 [H 1635]

6 Approved

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

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

10 § 58.1-346.21. *Voluntary contribution to the Virginia Federation of Humane Societies.*

11 *A. For taxable years beginning on or after January 1, 2004, but before January 1, 2009, any*  
12 *individual eligible to receive a tax refund pursuant to § 58.1-309 may designate, at the time of filing the*  
13 *return, a voluntary contribution of any amount of such refund, but not less than \$1, to the Virginia*  
14 *Federation of Humane Societies to assist in its mission of saving, caring for, and finding homes for*  
15 *homeless animals.*

16 *B. All money collected pursuant to subsection A shall be deposited into the state treasury. The Tax*  
17 *Commissioner shall determine annually the total amount designated on all returns for the Virginia*  
18 *Federation of Humane Societies and shall report the same to the State Treasurer. The direct costs of*  
19 *administration shall be deducted from such amount after which the State Treasurer shall pay the*  
20 *remainder to the Virginia Federation of Humane Societies.*

21 § 58.1-346.22. *Voluntary contribution to the Tuition Assistance Grant Fund.*

22 *A. For taxable years beginning on or after January 1, 2004, but before January 1, 2009, any*  
23 *individual eligible to receive a tax refund pursuant to § 58.1-309 may designate, at the time of filing the*  
24 *return, a voluntary contribution of any amount of such refund, but not less than \$1, to the Tuition*  
25 *Assistance Grant Fund for use in providing monetary assistance to residents of the Commonwealth who*  
26 *are enrolled in undergraduate or graduate programs in private Virginia colleges.*

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

34 § 58.1-346.23. *Voluntary contribution to the Spay and Neuter Fund.*

35 *A. For taxable years beginning on or after January 1, 2004, but before January 1, 2009, any*  
36 *individual eligible to receive a tax refund pursuant to § 58.1-309 may designate, at the time of filing the*  
37 *return, a voluntary contribution of any amount of such refund, but not less than \$1, to the Spay and*  
38 *Neuter Fund for use in its mission of providing monetary assistance for spay and neuter surgeries for*  
39 *dogs and cats.*

40 *B. All money collected pursuant to subsection A shall be deposited into the state treasury. The Tax*  
41 *Commissioner shall determine annually the total amount designated on all returns for the Spay and*  
42 *Neuter Fund and shall report the same to the State Treasurer. The direct costs of administration shall*  
43 *be deducted from such amount after which the State Treasurer shall pay the remainder to the Spay and*  
44 *Neuter Fund.*