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HOUSE BILL NO. 1635

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Finance
on January 27, 2003)

(Patrons Prior to Substitute—Delegates Morgan, Bland [HB 2326], and Shuler [HB 2355])

A *BILL 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.*

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 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 one dollar, to Virginia Federation of Humane Societies to assist in its mission of saving, caring for, and finding homes for homeless animals.*

B. *All revenues collected pursuant to subsection A shall be deposited into a special fund in the state treasury to be known as the Virginia Federation of Humane Societies Fund, which special fund is hereby established. The Tax Commissioner shall determine annually the total amount of revenue designated for Virginia Federation of Humane Societies 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 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 one dollar, 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 revenues 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 of revenue designated for the Tuition Assistance Grant Fund 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 Tuition Assistance Grant Fund.*

§ 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 one dollar, 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 revenues collected pursuant to subsection A shall be deposited into a special fund in the state treasury to be known as the Spay and Neuter Fund, which special fund is hereby established. The Tax Commissioner shall determine annually the total amount of revenue designated for the Spay and Neuter Fund 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 Spay and Neuter Fund.*