

2003 SESSION

HOUSE SUBSTITUTE

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SENATE BILL NO. 1096

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Finance
on February 10, 2003)

(Patron Prior to Substitute—Senator Edwards)

A BILL 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.

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.

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 Virginia Commission for the Arts to provide support to Virginia's regional arts centers, which are the Chrysler Museum in Norfolk, the William King Regional Arts Center in Abingdon, the Piedmont Arts Association in Martinsville, the McLean Project for the Arts in McLean, the Art Museum of Western Virginia in Roanoke, and the Peninsula Fine Arts Association in Newport News.

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 Commission for the Arts 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 Commission for the Arts to be used for the support of Virginia's regional arts centers named in subsection A.

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