

2003 SESSION

INTRODUCED

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SENATE BILL NO. 1268

Offered January 14, 2003

A BILL to amend and reenact § 30-19.14 of the Code of Virginia, relating to the establishment of an accountable plan for all members of the General Assembly for their office expense and supply allowance.

Patron—Cuccinelli

Referred to Committee on Rules

Be it enacted by the General Assembly of Virginia:

1. That § 30-19.14 of the Code of Virginia is amended and reenacted as follows:

§ 30-19.14. Office expenses; taxes and withholding; accountable plan.

A. Each member of the General Assembly shall receive as ~~an~~ a monthly allowance for office expenses and supplies such sums as shall be set forth in the general appropriation act.

B. Notwithstanding any provision of law, all payments to members of the General Assembly made in accordance with subsection A shall be subject to such taxes and tax withholding as applicable to other nonvouchered allowances, except for any member of the General Assembly who has established an individual. *The monthly office expense and supply allowance shall be paid to the members separately or in itemized form, and shall be subject to all the requirements for maintaining an "accountable plan" as defined in § 1.62.2 (c) (2) of the Internal Revenue Code Tax Regulations. Each member of the General Assembly shall keep a detailed and separate account of these funds and file a quarterly statement with substantiating documentation accounting for these funds. Members of the Senate shall file their statements with the Clerk of the Senate, and members of the House shall file their statements with the Clerk of the House. The clerks shall maintain the statements as public records in their offices for 5 years.*

C. *The statements shall be filed on a form approved by the respective Rules Committee for each house and shall set forth the date and amount of any reimbursable expenditure, the name and address of the person to whom the expenditure was made, and the object or purpose of the expenditure. The statements shall list any reimbursable expenditure incurred during the current reporting period, any unreimbursed reimbursable expenditure, or portion thereof, reported during a preceding period, and the remaining balance. The remaining balance shall be refunded to the Commonwealth and submitted to the clerk of the appropriate house.*

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