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HOUSE BILL NO. 1297

Offered January 20, 2004

A BILL to amend and reenact § 30-19.14 of the Code of Virginia, relating to office allowances of the General Assembly.

Patrons—Brink, Jones, S.C. and Plum

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. Equipment allowance; monthly office allowance; accountable plans.

A. Each Subject to the provisions of subsections B and C, a member of the General Assembly shall receive as an a biennial allowance for office equipment and 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 "accountable plan" as defined in § 1.62.2 (e) (2) of the Internal Revenue Code Tax Regulations. The maximum biennial allowance for office equipment shall not exceed \$2,000. A member shall be entitled to reimbursement from this allowance at any time for office equipment acquired for his legislative office in his district upon submission to the member's respective house clerk of a voucher and accompanying receipts for purchase of such equipment. The Clerk of the House of Delegates and the Clerk of the Senate, under the direction of their respective Rules Committee, shall establish policies in their houses for the transfer to the Commonwealth of equipment purchased with the allowance whenever the equipment falls into disuse or the member leaves office. Each Rules Committee may exempt certain types of equipment from transfer, and such equipment shall become the personal property of the member. Members shall transfer the office equipment in accordance with the established policy.

C. 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 five years.

D. 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.

2. That the provisions of this act shall become effective on January 11, 2006.

3. That no later than November 1, 2004, the Clerk of the House of Delegates and the Clerk of the Senate shall develop and submit to their respective Rules Committees for review and approval the policies and forms required for the implementation of this act.

INTRODUCED

HB1297