

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend the Code of Virginia by adding sections numbered 30-19.1:10 and 58.1-344.3,*  
3 *relating to procedures for evaluating and granting voluntary contributions of refunds legislation.*

4 [H 1486]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That the Code of Virginia is amended by adding sections numbered 30-19.1:10 and 58.1-344.3**  
8 **as follows:**9 *§ 30-19.1:10. Legislation creating voluntary contributions of refunds to certain organizations.*10 *A. Legislation providing a voluntary contribution of tax refunds in accordance with the applicable*  
11 *provisions of Article 4 (§ 58.1-340 et seq.) of Chapter 3 of Title 58.1 shall be considered by the General*  
12 *Assembly only if the following requirements are satisfied:*13 *1. No more than 25 voluntary contributions of refunds provisions shall be in the Code of Virginia*  
14 *and listed on the individual income tax returns;*15 *2. Any provision in the Code that names an organization or entity as a recipient of voluntary*  
16 *contributions of refunds, which organization or entity fails to receive through voluntary contributions of*  
17 *refunds at least \$10,000 annually for three consecutive years, shall be repealed and the name removed*  
18 *from the list of such organizations on the individual income tax return; and*19 *3. All provisions allowing such contributions shall be reviewed annually by the House and Senate*  
20 *Finance Committees.*21 *§ 58.1-344.3. Voluntary contributions of refunds requirements.*22 *For taxable years beginning on and after January 1, 2004, all voluntary contributions of tax refunds*  
23 *legislation shall satisfy the requirements in § 30-19.1:10.*24 **2. That if an organization or entity that is a recipient of voluntary contributions at the time this**  
25 **act becomes effective is removed from the list of such organizations in accordance with this act,**  
26 **the following shall be the first two new organizations added to such list in the order in which they**  
27 **appear herein: (i) the Department of Emergency Management for the Office of Commonwealth**  
28 **Preparedness and (ii) all entities in the Commonwealth that officially have been designated as**  
29 **cancer centers by the National Cancer Institute.**30 **3. That the Tax Commissioner shall provide descriptions, including their purpose, of (i) the Office**  
31 **of Commonwealth Preparedness and (ii) all entities in the Commonwealth officially designated as**  
32 **cancer centers by the National Cancer Institute in the instructions that accompany the annual**  
33 **Virginia income tax return package.**

ENROLLED

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