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HOUSE BILL NO. 277

Offered January 14, 2004 Prefiled January 8, 2004

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

Patron—Purkey

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; reporting; taxes and withholding.

A. Each member of the General Assembly shall receive as an allowance for office expenses and supplies such sums as shall be set forth in the general appropriation act and shall file an annual disclosure statement accounting for these funds as provided herein. The disclosure statement shall be filed no later than January 8 of each year with the clerk of the member's house and shall account for funds expended during the prior calendar year. Any funds unexpended in the prior calendar year shall continue to be accounted for in any subsequent disclosure statement required to be filed by this section.

The disclosure statement shall be filed on a form approved by the Rules Committee of the member's house and shall set forth the balance carried forward from the prior reporting year, the total amount received during the year, the date and amount of any expense item, the name and address of the person to whom the expense item was made, the object or purpose of the expense item, and any unexpended balance in the account at the close of the year. Members shall not be required to list expense items of \$25 or less that in combination do not exceed \$250 for the reporting year.

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 (c) (2) of the Internal Revenue Code Tax Regulations.