Department of Planning and Budget 2006 Fiscal Impact Statement

1.	Bill Number:	SB 139		
	House of Origin	Introduced	Substitute	Engrossed
	Second House	In Committee	Substitute	Enrolled
2.	Patron: O	'Brien		

3. Committee: Passed both houses

4. Title: Virginia Military Family Relief Fund

5. Summary/Purpose:

The proposed legislation would establish a special fund ("the fund") to assist active-duty Virginia National Guard or military reserve members and their families, with living expenses, such as food, housing, utilities, and medical care. The fund would include any money appropriated by the General Assembly, as well as money received as private gifts, grants, or donations. The money in the fund would be available to provide help to Virginia residents, or their families, who are members of the Virginia National Guard or the reserves of the armed forces and who have been called to active duty for more than 90 days. The Adjutant General would administer the fund.

The bill would also provide for a voluntary contribution check-off box on Virginia personal income tax returns, whereby taxpayers could contribute to the fund.

- 6. Fiscal Impact Estimate: Final. See Item 8.
- 7. Budget amendment necessary: No.

8. Fiscal implications:

The proposed legislation does not require that any state funds be appropriated to support the fund. Nevertheless, the introduced budget included an appropriation of \$500,000 from the general fund for the Virginia Military Family Relief Fund. Both houses kept the funds in the budget bills they each reported.

The Department of Taxation has indicated that there would be no costs to it in establishing the check-off box on income tax returns. By statute, only 25 tax check-offs can appear on Virginia tax returns at any one time. Others that have been authorized can be added only when any on the list are removed due to a failure to receive the required minimum amount of contributions. If this proposed legislation were enacted, the Virginia Military Family Relief Fund would be third on the waiting list.

9. Specific agency or political subdivisions affected:

Department of Military Affairs Department of Taxation

10. Technical amendment necessary: None.

11. Other comments: Similar to HB 628.

Date: 02/15/06 / rwh Document: G:\LEGIS\Fis-06\SB139s1.DOC Dick Hall-Sizemore