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**HOUSE BILL NO. 92****AMENDMENT IN THE NATURE OF A SUBSTITUTE**(Proposed by the House Committee on Appropriations  
on February 10, 2006)

(Patron Prior to Substitute—Delegate Suit)

*A BILL to amend and reenact §§ 36-137, 36-139, 36-141, 36-142, 36-147, 36-150, 46.2-749.129, and 58.1-344.3 of the Code of Virginia and to amend the Code of Virginia by adding a section numbered 36-147.1, relating to dedicating a certain portion of recordation tax and fee revenues; Virginia Housing Trust Fund.*

**Be it enacted by the General Assembly of Virginia:**

**1. That §§ 36-137, 36-139, 36-141, 36-142, 36-147, 36-150, 46.2-749.129, and 58.1-344.3 of the Code of Virginia are amended and reenacted and that the Code of Virginia is amended by adding a section numbered 36-147.1 as follows:**

§ 36-137. Powers and duties of Board; appointment of Building Code Academy Advisory Committee. The Board shall exercise the following powers and duties, and such others as may be provided by law:

1. Provide a means of citizen access to the Department.  
2. Provide a means of publicizing the policies and programs of the Department in order to educate the public and elicit public support for Department activities.  
3. Monitor the policies and activities of the Department and have the right of access to departmental information.

4. Advise the Governor and the Director on matters relating to housing and community development.

5. Make such rules and regulations as may be necessary to carry out its responsibilities and repeal or amend such rules when necessary.

6. Issue a certificate of competence concerning the content, application, and intent of specified subject areas of the building and fire prevention regulations promulgated by the Board to present or prospective personnel of local governments and to any other persons seeking to become qualified to perform inspections pursuant to Chapter 6 (§ 36-97 et seq.) of this title, Chapter 9 (§ 27-94 et seq.) of Title 27, and any regulations adopted thereunder, who have completed training programs or in other ways demonstrated adequate knowledge.

7. Levy by regulation up to two percent of building permit fees authorized pursuant to § 36-105 to support training programs of the Building Code Academy established pursuant to § 36-139. Local building departments shall collect such levy and transmit it quarterly to the Department of Housing and Community Development. Localities that maintain, individual or regional, training academies accredited by the Department of Housing and Community Development shall retain such levy. However, such localities may send employees to training programs of the Building Code Academy upon payment of a fee calculated to cover the cost of such training. Any unspent balance shall be reappropriated each year for the continued operation of the Building Code Academy.

The Board shall appoint a Building Code Academy Advisory Committee (the Committee) comprised of representatives of code enforcement personnel and construction industry professions affected by the provisions of the building and fire prevention regulations promulgated by the Board. Members of the Committee shall receive no compensation but shall be entitled to be reimbursed for all reasonable and necessary expenses incurred in the performance of their duties in accordance with § 2.2-2813. The Committee shall advise the Board and the Director on policies, procedures, operations, and other matters pertinent to enhancing the delivery of training services provided by the Building Code Academy.

8. Establish general policies, procedures, and programs for the Virginia Housing Partnership ~~Revolving Trust~~ Fund established in Chapter 9 (§ 36-141 et seq.) of this title.

9. Determine the categories of housing programs, housing sponsors and persons and families of low and moderate income eligible to participate in grant or loan programs of the Virginia Housing Partnership ~~Revolving Trust~~ Fund and designate the proportion of such grants or loans to be made available in each category.

10. Advise the Director of the Department on the program guidelines required to accomplish the policies and procedures of the Virginia Housing Partnership ~~Revolving Trust~~ Fund.

11. Advise the Virginia Housing Development Authority on matters relating to the administration and management of loans and grants from the Virginia Housing Partnership ~~Revolving Trust~~ Fund.

12. Establish the amount of the low-income housing credit, the terms and conditions for qualifying for such credit, and the terms and conditions for computing any credit recapture amount for the Virginia income tax return.

13. Serve in an advisory capacity to the Center for Housing Research established by § 23-135.7:14.

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60 14. Advise the Department in the development of the Consolidated Plan Strategy to guide and  
61 coordinate the housing programs of the Department, the Virginia Housing Development Authority, and  
62 other state agencies and instrumentalities.

63 15. Advise the Governor and the Department on the expansion of affordable, accessible housing for  
64 older Virginians and Virginians with disabilities, including supportive services.

65 § 36-139. Powers and duties of Director.

66 The Director of the Department of Housing and Community Development shall have the following  
67 responsibilities:

68 1. Collecting from the governmental subdivisions of the Commonwealth information relevant to their  
69 planning and development activities, boundary changes, changes of forms and status of government,  
70 intergovernmental agreements and arrangements, and such other information as he may deem necessary.

71 2. Making information available to communities, planning district commissions, service districts and  
72 governmental subdivisions of the Commonwealth.

73 3. Providing professional and technical assistance to, and cooperating with, any planning agency,  
74 planning district commission, service district, and governmental subdivision engaged in the preparation  
75 of development plans and programs, service district plans, or consolidation agreements.

76 4. Assisting the Governor in the providing of such state financial aid as may be appropriated by the  
77 General Assembly in accordance with § 15.2-4216.

78 5. Administering federal grant assistance programs, including funds from the Appalachian Regional  
79 Commission, the Economic Development Administration and other such federal agencies, directed at  
80 promoting the development of the Commonwealth's communities and regions.

81 6. Developing state community development policies, goals, plans and programs for the consideration  
82 and adoption of the Board with the ultimate authority for adoption to rest with the Governor and the  
83 General Assembly.

84 7. Developing a Consolidated Plan to guide the development and implementation of housing  
85 programs and community development in the Commonwealth for the purpose of meeting the housing  
86 and community development needs of the Commonwealth and, in particular, those of low-income and  
87 moderate-income persons, families and communities.

88 8. Determining present and future housing requirements of the Commonwealth on an annual basis  
89 and revising the Consolidated Plan, as necessary to coordinate the elements of housing production to  
90 ensure the availability of housing where and when needed.

91 9. Assuming administrative coordination of the various state housing programs and cooperating with  
92 the various state agencies in their programs as they relate to housing.

93 10. Establishing public information and educational programs relating to housing; devising and  
94 administering programs to inform all citizens about housing and housing-related programs that are  
95 available on all levels of government; designing and administering educational programs to prepare  
96 families for home ownership and counseling them during their first years as homeowners; and promoting  
97 educational programs to assist sponsors in the development of low and moderate income housing as well  
98 as programs to lessen the problems of rental housing management.

99 11. Administering the provisions of the Industrialized Building Safety Law (§ 36-70 et seq.).

100 12. Administering the provisions of the Uniform Statewide Building Code (§ 36-97 et seq.).

101 13. Administering the provisions of the Statewide Fire Prevention Code (§ 27-94 et seq.).

102 14. Establishing and operating a Building Code Academy for the training of persons in the content,  
103 application, and intent of specified subject areas of the building and fire prevention regulations  
104 promulgated by the Board of Housing and Community Development.

105 15. Administering, in conjunction with the federal government, and promulgating any necessary  
106 regulations regarding energy standards for existing buildings as may be required pursuant to federal law.

107 16. Identifying and disseminating information to local governments about the availability and  
108 utilization of federal and state resources.

109 17. Administering, with the cooperation of the Department of Health, state assistance programs for  
110 public water supply systems.

111 18. Advising the Board on matters relating to policies and programs of the Virginia Housing  
112 Partnership Revolving Trust Fund.

113 19. Designing and establishing program guidelines to meet the purposes of the Virginia Housing  
114 Partnership Revolving Trust Fund and to carry out the policies and procedures established by the Board.

115 20. Preparing agreements and documents for loans and grants to be made from the Virginia Housing  
116 Partnership Revolving Trust Fund; soliciting, receiving, reviewing and selecting the applications for  
117 which loans and grants are to be made from such fund; directing the Virginia Housing Development  
118 Authority as to the closing and disbursing of such loans and grants and as to the servicing and  
119 collection of such loans; directing the Virginia Housing Development Authority as to the regulation and  
120 monitoring of the ownership, occupancy and operation of the housing developments and residential  
121 housing financed or assisted by such loans and grants; and providing direction and guidance to the

Virginia Housing Development Authority as to the investment of moneys in such fund.

21. Advising the Board on matters relating to policies for the low-income housing credit and administering the approval of low-income housing credits as provided in § 36-55.63.

22. Establishing and administering program guidelines for a statewide homeless intervention program.

23. Administering 15 percent of the Low Income Home Energy Assistance Program (LIHEAP) Block Grant and any contingency funds awarded and carry over funds, furnishing home weatherization and associated services to low-income households within the Commonwealth in accordance with applicable federal law and regulations.

24. Developing a strategy concerning the expansion of affordable, accessible housing for older Virginians and Virginians with disabilities, including supportive services.

25. Serving as the Executive Director of the Commission on Local Government as prescribed in § 15.2-2901 and perform all other duties of that position as prescribed by law.

26. Carrying out such other duties as may be necessary and convenient to the exercise of powers granted to the Department.

#### Chapter 9.

#### Virginia Housing ~~Partnership Revolving Trust~~ Fund.

##### § 36-141. Definitions.

As used in this chapter, unless the context requires a different meaning:

"Board" means the Board of Housing and Community Development.

"Fund" means the Virginia Housing ~~Partnership Revolving Trust~~ Fund created by this chapter.

"HDA" means the Virginia Housing Development Authority created in Chapter 1.2 (§ 36-55.24 et seq.) of this title.

"Housing development" or "housing project" means any work or undertaking, whether new construction or rehabilitation, which is designed and financed pursuant to the provisions of this chapter for the primary purpose of providing affordable sanitary, decent and safe dwelling accommodations for persons and families of low or moderate income in need of housing; such work or undertaking may include any buildings, land, equipment, facilities, or other real or personal properties which are necessary, convenient, or desirable appurtenances, including but not limited to streets, sewers, utilities, parks, site preparation, landscaping, and such offices, and other nonhousing facilities incidental to such development or project such as administrative, community, health, educational and recreational facilities as the Department of Housing and Community Development determines to be necessary. "Low and moderate income" shall be defined in the program guidelines developed by the Department of Housing and Community Development.

"Housing sponsor" means individuals, joint ventures, partnerships, limited partnerships, public bodies, trusts, firms, associations, or other legal entities or any combination thereof, corporations, cooperatives and condominiums, approved by the Department of Housing and Community Development as qualified either to own, construct, acquire, rehabilitate, operate, manage or maintain a housing development, whether nonprofit or organized for limited profit subject to the regulatory powers of the Department of Housing and Community Development and other terms and conditions set forth in this chapter.

"Residential housing" means a specific work or improvement within this Commonwealth, whether multi-family residential housing or single-family residential housing undertaken primarily to provide dwelling accommodations, including the acquisition, construction, rehabilitation, preservation or improvement of land, buildings and improvements thereto, for residential housing, and such other nonhousing facilities as may be incidental, related, or appurtenant thereto.

##### § 36-142. Creation and management of Fund.

There shall be set apart as a permanent and perpetual fund, to be known as the "Virginia Housing ~~Partnership Revolving Trust~~ Fund.," *The Fund shall consist of sums appropriated to the Fund by the General Assembly, which shall include, unless otherwise provided in the general appropriation act, 50% of the annual revenue collections from the taxes and fees imposed pursuant to Chapter 8 (§ 58.1-800 et seq.) of Title 58.1 that are in excess of the official estimates for such taxes and fees in the general appropriation act. The Fund shall also consist of (i) sums as may be allocated to the Commonwealth for this purpose by the United States government, (ii) all receipts by the Fund from loans made by it to housing sponsors and persons and families of low and moderate income, (iii) all income from the investment of moneys held in the Fund, and (iv) any other sums designated for deposit to the Fund from any source, public or private. The Fund is created to address the serious shortage in the Commonwealth of safe and decent residential housing at prices that persons and families of low and moderate income can afford. Housing developments and housing projects funded through the Fund are intended to provide additional affordable housing opportunities for low and moderate income Virginians, by preserving existing housing units, by producing new housing units and by assisting persons with special needs to obtain adequate housing.*

The Fund shall be administered and managed by the HDA as prescribed in this chapter. In order to

183 carry out the administration and management of the Fund, the HDA is granted the power to employ  
184 officers, employees, agents, advisers and consultants, including, without limitation, attorneys, financial  
185 advisers, public accountants, engineers and other technical advisers and, the provisions of any other law  
186 to the contrary notwithstanding, to determine their duties and compensation without the approval of any  
187 other agency or instrumentality. The HDA may disburse from the Fund its reasonable costs and  
188 expenses incurred in the administration and management of the Fund and a reasonable fee to be  
189 reviewed by the Board for its management services, which fee shall not exceed such amount as would  
190 be customary and usual for the services rendered.

191 § 36-147. Grants.

192 *Except as provided by § 36-147.1 and subject to any restrictions which may apply to the use of*  
193 *money in the Fund, the Board in its discretion may approve the use of money in the Fund to make*  
194 *grants or appropriations (i) to housing sponsors and persons and families of low and moderate income to*  
195 *provide assistance for the acquisition, construction, improvement, ownership or occupancy of housing*  
196 *developments and residential housing for persons and families of low and moderate income and (ii) to*  
197 *support innovative housing projects and low and moderate income housing projects that are located in*  
198 *areas experiencing extreme shortages of such housing. Grants shall be disbursed from the Fund by the*  
199 *HDA in accordance with the directions of the Director of the Department of Housing and Community*  
200 *Development.*

201 § 36-147.1. *Special provisions for disbursement of certain funds.*

202 A. *An amount equivalent to 25% of the money transferred to the Fund in any fiscal year pursuant to*  
203 *the annual revenue collections from the taxes and fees imposed pursuant to Chapter 8 (§ 58.1-800 et*  
204 *seq.) of Title 58.1 as provided in § 36-142 shall be used by the Department to provide matching funds*  
205 *to localities that have established a local housing fund and where such localities provide ongoing*  
206 *financial support to the local housing fund through the appropriation of local moneys. As used in this*  
207 *section, "local housing fund" means monies appropriated or otherwise made available from local public*  
208 *sources for the purpose of directly funding affordable housing programs or projects.*

209 B. *The Department shall establish criteria for the allocation of the matching funds to eligible*  
210 *localities making application for the matching funds. Such criteria shall provide that federal, state or*  
211 *private sources of funding shall not be considered for determining the amount of the funding match and*  
212 *establish a mechanism for pro rata allocations for each eligible locality based on the amount of local*  
213 *funds that have been appropriated in the fiscal year for which the matching funds have been requested.*  
214 *The Department shall require any locality receiving matching funds pursuant to this section to provide*  
215 *annual assurances that the funds have been used for the purpose of developing or preserving affordable*  
216 *housing in such locality.*

217 C. *The Director shall establish an advisory committee to assist in the development of criteria for the*  
218 *allocation of matching funds under this section.*

219 § 36-150. Reports.

220 On or before September 30 of each year, the HDA shall report to the Board on the status of the  
221 Fund. On or before December 1 of each year, the Board shall report to the Secretary of Commerce and  
222 Trade, the Governor and the Chairmen of the House Appropriations and the Senate Finance Committees  
223 on (i) the matters set forth in the report of the HDA, (ii) *allocations made to localities from the Fund*  
224 *pursuant to § 36-147.1 and (iii) on such other matters regarding the Fund as the Board may deem*  
225 *appropriate or as may be requested by any of the foregoing persons to whom such report is to be*  
226 *submitted.*

227 § 46.2-749.129. Special license plates for persons who desire to contribute to the Virginia Housing  
228 Trust Fund.

229 A. On receipt of an application and payment of the fee prescribed by this section, the Commissioner  
230 shall issue to the applicant special license plates for persons who desire to contribute to the Virginia  
231 Housing ~~Partnership Revolving Trust~~ Fund established by § 36-142.

232 B. The annual fee for plates issued pursuant to this section shall be \$25 in addition to the prescribed  
233 fee for state license plates. For each such \$25 fee collected in excess of 1,000 registrations pursuant to  
234 this section, \$15 shall be paid into the state treasury and credited to a special nonreverting fund known  
235 as the Virginia Housing ~~Partnership Revolving Trust~~ Fund, established within the Department of  
236 Accounts. These funds shall be paid annually to the Virginia Housing ~~Partnership Revolving Trust~~ Fund.

237 § 58.1-344.3. Voluntary contributions of refunds requirements.

238 A. 1. For taxable years beginning on and after January 1, 2005, all entities entitled to voluntary  
239 contributions of tax refunds listed in subsections B and C must have received at least \$10,000 in  
240 contributions in each of the three previous taxable years for which there is complete data and in which  
241 such entity was listed on the individual income tax return.

242 2. In the event that an entity listed in subsections B and C does not satisfy the requirement in  
243 subdivision 1 of this subsection, such entity shall no longer be listed on the individual income tax  
244 return.

3. a. The entities listed in subdivisions B 21 and B 22 as well as any other entities in subsections B and C added subsequent to the 2004 Session of the General Assembly shall not appear on the individual income tax return until their addition to the individual income tax return results in a maximum of 25 contributions listed on the return. Such contributions shall be added in the order that they are listed in subsections B and C.

b. Each entity added to the income tax return shall appear on the return for at least three consecutive taxable years before the requirement in subdivision 1 of this subsection is applied to such entity.

4. The Department of Taxation shall report annually by the first day of each General Assembly Regular Session to the chairmen of the House and Senate Finance Committees the amounts collected for each entity listed under subsections B and C for the three most recent taxable years for which there is complete data. Such report shall also identify the entities, if any, that will be removed from the individual income tax return because they have failed the requirements in subdivision 1 of this subsection, the entities that will remain on the individual income tax return, and the entities, if any, that will be added to the individual income tax return.

B. Subject to the provisions of subsection A, the following entities entitled to voluntary contributions shall appear on the individual income tax return and are eligible to receive tax refund contributions of not less than \$1:

1. Nongame wildlife voluntary contribution.

a. All moneys contributed shall be used for the conservation and management of endangered species and other nongame wildlife. "Nongame wildlife" includes protected wildlife, endangered and threatened wildlife, aquatic wildlife, specialized habitat wildlife both terrestrial and aquatic, and mollusks, crustaceans, and other invertebrates under the jurisdiction of the Board of Game and Inland Fisheries.

b. All moneys shall be deposited into a special fund known as the Game Protection Fund and which shall be accounted for as a separate part thereof to be designated as the Nongame Cash Fund. All moneys so deposited in the Nongame Cash Fund shall be used by the Commission of Game and Inland Fisheries for the purposes set forth herein.

2. Open space recreation and conservation voluntary contribution.

a. All moneys contributed shall be used by the Department of Conservation and Recreation to acquire land for recreational purposes and preserve natural areas; to develop, maintain, and improve state park sites and facilities; and to provide funds to local public bodies pursuant to the Virginia Outdoor Fund Grants Program.

b. All moneys shall be deposited into a special fund known as the Open Space Recreation and Conservation Fund. The moneys in the fund shall be allocated one-half to the Department of Conservation and Recreation for the purposes stated in subdivision 2 a of this subsection and one-half to local public bodies pursuant to the Virginia Outdoor Fund Grants Program.

3. Voluntary contribution to political party.

All moneys contributed shall be paid to the State Central Committee of any party that meets the definition of a political party under § 24.2-101 as of July 1 of the previous taxable year. The maximum contribution allowable under this subdivision shall be \$25. In the case of a joint return of husband and wife, each spouse may designate that the maximum contribution allowable be paid.

4. United States Olympic Committee voluntary contribution.

All moneys contributed shall be paid to the United States Olympic Committee.

5. Housing program voluntary contribution.

a. All moneys contributed shall be used by the Department of Housing and Community Development to provide assistance for emergency, transitional, and permanent housing for the homeless; and to provide assistance to housing for the low-income elderly for the physically or mentally disabled.

b. All moneys shall be deposited into a special fund known as the Virginia Tax Check-off for Housing Fund. All moneys deposited in the fund shall be used by the Department of Housing and Community Development for the purposes set forth in this subdivision. Funds made available to the Virginia Tax Check-off for Housing Fund may supplement but shall not supplant activities of the Virginia Housing Partnership Revolving Trust Fund established pursuant to Chapter 9 (§ 36-141 et seq.) of Title 36 or those of the Virginia Housing Development Authority.

6. Voluntary contributions to the Department for the Aging.

a. All moneys contributed shall be used by the Department for the Aging for the enhancement of transportation services for the elderly and disabled.

b. All moneys shall be deposited into a special fund known as the Transportation Services for the Elderly and Disabled Fund. All moneys so deposited in the fund shall be used by the Department for the Aging for the enhancement of transportation services for the elderly and disabled. The Department for the Aging shall conduct an annual audit of the moneys received pursuant to this subdivision and shall provide an evaluation of all programs funded pursuant to this subdivision annually to the Secretary of Health and Human Resources.

306 7. Voluntary contribution to the Community Policing Fund.  
307 a. All moneys contributed shall be used to provide grants to local law-enforcement agencies for the  
308 purchase of equipment or the support of services, as approved by the Criminal Justice Services Board,  
309 relating to community policing.  
310 b. All moneys shall be deposited into a special fund known as the Community Policing Fund. All  
311 moneys deposited in such fund shall be used by the Department of Criminal Justices Services for the  
312 purposes set forth herein.

313 8. Voluntary contribution to promote the arts.  
314 All moneys contributed shall be used by the Virginia Arts Foundation to assist the Virginia  
315 Commission for the Arts in its statutory responsibility of promoting the arts in the Commonwealth. All  
316 moneys shall be deposited into a special fund known as the Virginia Arts Foundation Fund.

317 9. Voluntary contribution to the Historic Resources Fund.  
318 All moneys contributed shall be deposited in the Historic Resources Fund established pursuant to  
319 § 10.1-2202.1.

320 10. Voluntary contribution to the Virginia Foundation for the Humanities and Public Policy.  
321 All moneys contributed shall be paid to the Virginia Foundation for the Humanities and Public  
322 Policy. All moneys shall be deposited into a special fund known as the Virginia Humanities Fund.

323 11. Voluntary contribution to the Center for Governmental Studies.  
324 All moneys contributed shall be paid to the Center for Governmental Studies, a public service and  
325 research center of the University of Virginia. All moneys shall be deposited into a special fund known  
326 as the Governmental Studies Fund.

327 12. Voluntary contribution to the Law and Economics Center.  
328 All moneys contributed shall be paid to the Law and Economics Center, a public service and  
329 research center of George Mason University. All moneys shall be deposited into a special fund known  
330 as the Law and Economics Fund.

331 13. Voluntary contribution to Children of America Finding Hope.  
332 All moneys contributed shall be used by Children of America Finding Hope (CAFH) in its programs  
333 which are designed to reach children with emotional and physical needs.

334 14. Voluntary contribution to 4-H Educational Centers.  
335 All moneys contributed shall be used by the 4-H Educational Centers throughout the Commonwealth  
336 for their (i) educational, leadership, and camping programs and (ii) operational and capital costs. The  
337 State Treasurer shall pay the moneys to the Virginia 4-H Foundation in Blacksburg, Virginia.

338 15. Voluntary contribution to promote organ and tissue donation.  
339 a. All moneys contributed shall be used by the Virginia Transplant Council to assist in its statutory  
340 responsibility of promoting and coordinating educational and informational activities as related to the  
341 organ, tissue, and eye donation process and transplantation in the Commonwealth of Virginia.

342 b. All moneys shall be deposited into a special fund known as the Virginia Transplant Council  
343 Education Fund. All moneys deposited in such fund shall be used by the Virginia Transplant Council for  
344 the purposes set forth herein.

345 16. Voluntary contributions to the Virginia War Memorial Foundation and the National D-Day  
346 Memorial Foundation.  
347 All moneys contributed shall be used by the Virginia War Memorial Foundation and the National  
348 D-Day Memorial Foundation in their work through each of their respective memorials. The State  
349 Treasurer shall divide the moneys into two equal portions and pay one portion to the Virginia War  
350 Memorial Foundation and the other portion to the National D-Day Memorial Foundation.

351 17. Voluntary contribution to the Virginia Federation of Humane Societies.  
352 All moneys contributed shall be paid to the Virginia Federation of Humane Societies to assist in its  
353 mission of saving, caring for, and finding homes for homeless animals.

354 18. Voluntary contribution to the Tuition Assistance Grant Fund.  
355 a. All moneys contributed shall be paid to the Tuition Assistance Grant Fund for use in providing  
356 monetary assistance to residents of the Commonwealth who are enrolled in undergraduate or graduate  
357 programs in private Virginia colleges.

358 b. All moneys shall be deposited into a special fund known as the Tuition Assistance Grant Fund.  
359 All moneys so deposited in the Fund shall be administered by the State Council of Higher Education for  
360 Virginia in accordance with and for the purposes provided under the Tuition Assistance Grant Act  
361 (§ 23-38.11 et seq.).

362 19. Voluntary contribution to the Spay and Neuter Fund.  
363 All moneys contributed shall be paid to the Spay and Neuter Fund for use by the Virginia Federation  
364 of Humane Societies in its mission of providing low-cost spay and neuter surgeries through direct  
365 provision or contract throughout the Commonwealth.

366 20. Voluntary contribution to the Virginia Commission for the Arts.  
367 All moneys contributed shall be paid to the Virginia Commission for the Arts.

21. Voluntary contribution for the Office of Commonwealth Preparedness.  
All moneys contributed shall be paid to the Department of Emergency Management for the Office of Commonwealth Preparedness.
22. Voluntary contribution for the cancer centers in the Commonwealth.  
All moneys contributed shall be paid equally to all entities in the Commonwealth that officially have been designated as cancer centers by the National Cancer Institute.
23. Voluntary contribution to the Brown v. Board of Education Scholarship Program Fund.  
a. All moneys contributed shall be paid to the Brown v. Board of Education Scholarship Program Fund to support the work of and generate nonstate funds to maintain the Brown v. Board of Education Scholarship Program.  
b. All moneys shall be deposited into the Brown v. Board of Education Scholarship Program Fund as established in § 30-231.4.  
c. All moneys so deposited in the Fund shall be administered by the State Council of Higher Education in accordance with and for the purposes provided in Chapter 34.1 (§ 30-231.1 et seq.) of Title 30.
24. Voluntary contribution to the Martin Luther King, Jr. Living History and Public Policy Center Fund.  
a. All moneys contributed shall be paid to the Martin Luther King, Jr. Living History and Public Policy Center Fund to support the work of the Martin Luther King, Jr. Living History and Public Policy Center and to generate nonstate funds to maintain the Martin Luther King, Jr. Living History and Public Policy Center.  
b. All moneys shall be deposited into the Martin Luther King, Jr. Living History and Public Policy Center Fund as established in § 30-192.7.  
c. All moneys so deposited in the Fund shall be administered by the Board of Trustees of the Martin Luther King, Jr. Living History and Public Policy Center in accordance with and for the purposes provided in Article 8 (§ 2.2-2725 et seq.) of Chapter 27 of Title 2.2 and Chapter 27 (§ 30-192 et seq.) of Title 30.
25. Voluntary contribution to the Virginia Caregivers Grant Fund.  
All moneys contributed shall be paid to the Virginia Caregivers Grant Fund established pursuant to § 63.2-2202.
- C. Subject to the provisions of subsection A, the following voluntary contributions shall appear on the individual income tax return and are eligible to receive tax refund contributions or by making payment to the Department if the individual is not eligible to receive a tax refund pursuant to § 58.1-309 or if the amount of such tax refund is less than the amount of the voluntary contribution:
1. Voluntary contribution to the Family and Children's Trust Fund of Virginia.  
All moneys contributed shall be paid to the Family and Children's Trust Fund of Virginia.
  2. Voluntary Chesapeake Bay Restoration Contribution.  
a. All moneys contributed shall be used to help fund Chesapeake Bay and its tributaries restoration activities in accordance with tributary plans developed pursuant to Article 7 (§ 2.2-215 et seq.) of Chapter 2 of Title 2.2.  
b. The Tax Commissioner shall annually determine the total amount of voluntary contributions and shall report the same to the State Treasurer, who shall credit that amount to a special nonreverting fund to be administered by the Office of the Secretary of Natural Resources. All moneys so deposited shall be used for the purposes of providing grants for the implementation of tributary plans developed pursuant to Article 7 (§ 2.2-215 et seq.) of Chapter 2 of Title 2.2.
  3. Voluntary Jamestown-Yorktown Foundation Contribution.  
All moneys contributed shall be used by the Jamestown-Yorktown Foundation for the Jamestown 2007 quadricentennial celebration. All moneys shall be deposited into a special fund known as the Jamestown Quadricentennial Fund. This subdivision shall be effective for taxable years beginning before January 1, 2008.
  4. State forests voluntary contribution.  
a. All moneys contributed shall be used for the development and implementation of conservation and education initiatives in the state forests system.  
b. All moneys shall be deposited into a special fund known as the State Forests System Fund, established pursuant to § 10.1-1119.1. All moneys so deposited in such fund shall be used by the State Forester for the purposes set forth herein.
  5. Voluntary contributions to Uninsured Medical Catastrophe Fund.  
All moneys contributed shall be paid to the Uninsured Medical Catastrophe Fund established pursuant to § 32.1-324.2, such funds to be used for the treatment of Virginians sustaining uninsured medical catastrophes.
  6. Voluntary contribution to local school divisions.

429 a. All moneys contributed shall be used by a specified local public school foundation as created by  
430 and for the purposes stated in § 22.1-212.2:2.

431 b. All moneys collected pursuant to subdivision 6 a of this subsection or through voluntary payments  
432 by taxpayers designated for a local public school foundation over refundable amounts shall be deposited  
433 into the state treasury. The Tax Commissioner shall determine annually the total amounts designated on  
434 all returns for each public school foundation and shall report the same to the State Treasurer. The State  
435 Treasurer shall pay the appropriate amount to the respective public school foundation.

436 c. In order for a public school foundation to be eligible to receive contributions under this section,  
437 school boards must notify the Department during the taxable year in which they want to participate prior  
438 to the deadlines and according to procedures established by the Tax Commissioner.

439 7. Voluntary contribution to Home Energy Assistance Fund.

440 All moneys contributed shall be paid to the Home Energy Assistance Fund established pursuant to  
441 § 63.2-805, such funds to be used to assist low-income Virginians in meeting seasonal residential energy  
442 needs.

443 D. Unless otherwise specified and subject to the requirements in § 58.1-344.2, all moneys collected  
444 for each entity in subsections B and C shall be deposited into the state treasury. The Tax Commissioner  
445 shall determine annually the total amount designated for each entity in subsections B and C on all  
446 individual income tax returns and shall report the same to the State Treasurer, who shall credit that  
447 amount to each entity's respective special fund.