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HOUSE BILL NO. 2545

Offered January 20, 2009

A *BILL to amend and reenact § 58.1-344.3 of the Code of Virginia, relating to voluntary contributions of income tax refunds; Virginia Aquarium and Marine Science Center.*

 Patron—Purkey

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:**1. That § 58.1-344.3 of the Code of Virginia is amended and reenacted as follows:**

§ 58.1-344.3. Voluntary contributions of refunds requirements.

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

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

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- 59 4. United States Olympic Committee voluntary contribution.
60 All moneys contributed shall be paid to the United States Olympic Committee.
- 61 5. Housing program voluntary contribution.
62 a. All moneys contributed shall be used by the Department of Housing and Community Development
63 to provide assistance for emergency, transitional, and permanent housing for the homeless; and to
64 provide assistance to housing for the low-income elderly for the physically or mentally disabled.
- 65 b. All moneys shall be deposited into a special fund known as the Virginia Tax Check-off for
66 Housing Fund. All moneys deposited in the fund shall be used by the Department of Housing and
67 Community Development for the purposes set forth in this subdivision. Funds made available to the
68 Virginia Tax Check-off for Housing Fund may supplement but shall not supplant activities of the
69 Virginia Housing Partnership Revolving Fund established pursuant to Chapter 9 (§ 36-141 et seq.) of
70 Title 36 or those of the Virginia Housing Development Authority.
- 71 6. Voluntary contributions to the Department for the Aging.
72 a. All moneys contributed shall be used by the Department for the Aging for the enhancement of
73 transportation services for the elderly and disabled.
- 74 b. All moneys shall be deposited into a special fund known as the Transportation Services for the
75 Elderly and Disabled Fund. All moneys so deposited in the fund shall be used by the Department for
76 the Aging for the enhancement of transportation services for the elderly and disabled. The Department
77 for the Aging shall conduct an annual audit of the moneys received pursuant to this subdivision and
78 shall provide an evaluation of all programs funded pursuant to this subdivision annually to the Secretary
79 of Health and Human Resources.
- 80 7. Voluntary contribution to the Community Policing Fund.
81 a. All moneys contributed shall be used to provide grants to local law-enforcement agencies for the
82 purchase of equipment or the support of services, as approved by the Criminal Justice Services Board,
83 relating to community policing.
- 84 b. All moneys shall be deposited into a special fund known as the Community Policing Fund. All
85 moneys deposited in such fund shall be used by the Department of Criminal Justices Services for the
86 purposes set forth herein.
- 87 8. Voluntary contribution to promote the arts.
88 All moneys contributed shall be used by the Virginia Arts Foundation to assist the Virginia
89 Commission for the Arts in its statutory responsibility of promoting the arts in the Commonwealth. All
90 moneys shall be deposited into a special fund known as the Virginia Arts Foundation Fund.
- 91 9. Voluntary contribution to the Historic Resources Fund.
92 All moneys contributed shall be deposited in the Historic Resources Fund established pursuant to
93 § 10.1-2202.1.
- 94 10. Voluntary contribution to the Virginia Foundation for the Humanities and Public Policy.
95 All moneys contributed shall be paid to the Virginia Foundation for the Humanities and Public
96 Policy. All moneys shall be deposited into a special fund known as the Virginia Humanities Fund.
- 97 11. Voluntary contribution to the Center for Governmental Studies.
98 All moneys contributed shall be paid to the Center for Governmental Studies, a public service and
99 research center of the University of Virginia. All moneys shall be deposited into a special fund known
100 as the Governmental Studies Fund.
- 101 12. Voluntary contribution to the Law and Economics Center.
102 All moneys contributed shall be paid to the Law and Economics Center, a public service and
103 research center of George Mason University. All moneys shall be deposited into a special fund known
104 as the Law and Economics Fund.
- 105 13. Voluntary contribution to Children of America Finding Hope.
106 All moneys contributed shall be used by Children of America Finding Hope (CAFH) in its programs
107 which are designed to reach children with emotional and physical needs.
- 108 14. Voluntary contribution to 4-H Educational Centers.
109 All moneys contributed shall be used by the 4-H Educational Centers throughout the Commonwealth
110 for their (i) educational, leadership, and camping programs and (ii) operational and capital costs. The
111 State Treasurer shall pay the moneys to the Virginia 4-H Foundation in Blacksburg, Virginia.
- 112 15. Voluntary contribution to promote organ and tissue donation.
113 a. All moneys contributed shall be used by the Virginia Transplant Council to assist in its statutory
114 responsibility of promoting and coordinating educational and informational activities as related to the
115 organ, tissue, and eye donation process and transplantation in the Commonwealth of Virginia.
- 116 b. All moneys shall be deposited into a special fund known as the Virginia Transplant Council
117 Education Fund. All moneys deposited in such fund shall be used by the Virginia Transplant Council for
118 the purposes set forth herein.
- 119 16. Voluntary contributions to the Virginia War Memorial Foundation and the National D-Day
120 Memorial Foundation.

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

17. Voluntary contribution to the Virginia Federation of Humane Societies.

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

18. Voluntary contribution to the Tuition Assistance Grant Fund.

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

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

19. Voluntary contribution to the Spay and Neuter Fund.

All moneys contributed shall be paid to the Spay and Neuter Fund for use by localities in the Commonwealth for providing low-cost spay and neuter surgeries through direct provision or contract or each locality may make the funds available to any private, nonprofit sterilization program for dogs and cats in such locality. The Tax Commissioner shall determine annually the total amounts designated on all returns from each locality in the Commonwealth, based upon the locality that each filer who makes a voluntary contribution to the Fund lists as his permanent address. The State Treasurer shall pay the appropriate amount to each respective locality.

20. Voluntary contribution to the Virginia Commission for the Arts.

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 (§ 30-231.01 et seq.) of Title 30.

24. Voluntary contribution to the Martin Luther King, Jr. Living History and Public Policy Center.

All moneys contributed shall be paid to the Board of Trustees of the Martin Luther King, Jr. Living History and Public Policy Center.

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.

26. Voluntary contribution to public library foundations.

All moneys contributed pursuant to this subdivision shall be deposited into the state treasury. The Tax Commissioner shall determine annually the total amounts designated on all returns for each public library foundation and shall report the same to the State Treasurer. The State Treasurer shall pay the appropriate amount to the respective public library foundation.

27. Voluntary contribution to Celebrating Special Children, Inc.

All moneys contributed shall be paid to Celebrating Special Children, Inc. and shall be deposited into a special fund known as the Celebrating Special Children, Inc. Fund.

28. Voluntary contributions to the Department for the Aging.

a. All moneys contributed shall be used by the Department for the Aging for providing Medicare Part D counseling to the elderly and disabled.

b. All moneys shall be deposited into a special fund known as the Medicare Part D Counseling Fund. All moneys so deposited shall be used by the Department for the Aging to provide counseling for the elderly and disabled concerning Medicare Part D. 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

182 programs funded pursuant to the subdivision to the Secretary of Health and Human Resources.

183 29. Voluntary contribution to community foundations.

184 All moneys contributed pursuant to this subdivision shall be deposited into the state treasury. The
185 Tax Commissioner shall determine annually the total amounts designated on all returns for each
186 community foundation and shall report the same to the State Treasurer. The State Treasurer shall pay the
187 appropriate amount to the respective community foundation. A "community foundation" shall be defined
188 as any institution that meets the membership requirements for a community foundation established by
189 the Council on Foundations.

190 30. Voluntary contribution to the Virginia Foundation for Community College Education.

191 a. All moneys contributed shall be paid to the Virginia Foundation for Community College Education
192 for use in providing monetary assistance to Virginia residents who are enrolled in comprehensive
193 community colleges in Virginia.

194 b. All moneys shall be deposited into a special fund known as the Virginia Foundation for
195 Community College Education Fund. All moneys so deposited in the Fund shall be administered by the
196 Virginia Foundation for Community College Education in accordance with and for the purposes
197 provided under the Community College Incentive Scholarship Program (§ 23-220.2 et seq.).

198 31. *Voluntary contribution to the Virginia Aquarium and Marine Science Center.*

199 *All moneys contributed shall be paid to the Virginia Aquarium and Marine Science Center for use in*
200 *its mission to increase the public's knowledge and appreciation of Virginia's marine environment and*
201 *inspire commitment to preserve its existence.*

202 C. Subject to the provisions of subsection A, the following voluntary contributions shall appear on
203 the individual income tax return and are eligible to receive tax refund contributions or by making
204 payment to the Department if the individual is not eligible to receive a tax refund pursuant to § 58.1-309
205 or if the amount of such tax refund is less than the amount of the voluntary contribution:

206 1. Voluntary contribution to the Family and Children's Trust Fund of Virginia.

207 All moneys contributed shall be paid to the Family and Children's Trust Fund of Virginia.

208 2. Voluntary Chesapeake Bay Restoration Contribution.

209 a. All moneys contributed shall be used to help fund Chesapeake Bay and its tributaries restoration
210 activities in accordance with tributary plans developed pursuant to Article 7 (§ 2.2-215 et seq.) of
211 Chapter 2 of Title 2.2.

212 b. The Tax Commissioner shall annually determine the total amount of voluntary contributions and
213 shall report the same to the State Treasurer, who shall credit that amount to a special nonreverting fund
214 to be administered by the Office of the Secretary of Natural Resources. All moneys so deposited shall
215 be used for the purposes of providing grants for the implementation of tributary plans developed
216 pursuant to Article 7 (§ 2.2-215 et seq.) of Chapter 2 of Title 2.2.

217 3. Voluntary Jamestown-Yorktown Foundation Contribution.

218 All moneys contributed shall be used by the Jamestown-Yorktown Foundation for the Jamestown
219 2007 quadricentennial celebration. All moneys shall be deposited into a special fund known as the
220 Jamestown Quadricentennial Fund. This subdivision shall be effective for taxable years beginning before
221 January 1, 2008.

222 4. State forests voluntary contribution.

223 a. All moneys contributed shall be used for the development and implementation of conservation and
224 education initiatives in the state forests system.

225 b. All moneys shall be deposited into a special fund known as the State Forests System Fund,
226 established pursuant to § 10.1-1119.1. All moneys so deposited in such fund shall be used by the State
227 Forester for the purposes set forth herein.

228 5. Voluntary contributions to Uninsured Medical Catastrophe Fund.

229 All moneys contributed shall be paid to the Uninsured Medical Catastrophe Fund established
230 pursuant to § 32.1-324.2, such funds to be used for the treatment of Virginians sustaining uninsured
231 medical catastrophes.

232 6. Voluntary contribution to local school divisions.

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

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

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

243 7. Voluntary contribution to Home Energy Assistance Fund.

244 All moneys contributed shall be paid to the Home Energy Assistance Fund established pursuant to
245 § 63.2-805, such funds to be used to assist low-income Virginians in meeting seasonal residential energy
246 needs.

247 8. Voluntary contribution to the Virginia Military Family Relief Fund.

248 a. All moneys contributed shall be paid to the Virginia Military Family Relief Fund for use in
249 providing assistance to military service personnel on active duty and their families for living expenses
250 including, but not limited to, food, housing, utilities, and medical services.

251 b. All moneys shall be deposited into a special fund known as the Virginia Military Family Relief
252 Fund, established and administered pursuant to § 44-102.2.

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