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SENATE BILL NO. 661

Offered January 9, 2008

A BILL to amend and reenact §§ 36-137, 36-139, as it shall become effective, 36-141, 36-142, 36-147, 36-150, 46.2-749.129, 54.1-2113, 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 and by adding in Chapter 8 of Title 58.1 a section numbered 58.1-818, relating to dedicating recordation tax revenues; Virginia Housing Trust Fund.

Patron—Whipple

Referred to Committee on General Laws and Technology

Be it enacted by the General Assembly of Virginia:

1. That §§ 36-137, 36-139, as it shall become effective, 36-141, 36-142, 36-147, 36-150, 46.2-749.129, 54.1-2113, 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 and by adding in Chapter 8 of Title 58.1 a section numbered 58.1-818 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

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59 for such credit, and the terms and conditions for computing any credit recapture amount for the Virginia
60 income tax return.

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

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

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

67 § 36-139. Powers and duties of Director.

68 The Director of the Department of Housing and Community Development shall have the following
69 responsibilities:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

117 20. Preparing agreements and documents for loans and grants to be made from the Virginia Housing
118 Partnership Revolving Trust Fund; soliciting, receiving, reviewing and selecting the applications for
119 which loans and grants are to be made from such fund; directing the Virginia Housing Development
120 Authority as to the closing and disbursing of such loans and grants and as to the servicing and

collection of such loans; directing the Virginia Housing Development Authority as to the regulation and monitoring of the ownership, occupancy and operation of the housing developments and residential 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," sums appropriated to the Fund by the General Assembly, sums as may be allocated to the Commonwealth for this purpose by the United States government, all receipts by the Fund from loans made by it to housing sponsors and persons and families of low and moderate income, all income from the investment of moneys held in the Fund, and 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 carry out the administration and management of the Fund, the HDA is granted the power to employ

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

189 § 36-147. Grants.

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

199 § 36-147.1. *Special provisions for disbursement of certain funds.*

200 *A. An amount equivalent to 25 percent of the moneys deposited in to the Fund in any fiscal year*
201 *shall be used by the Department to provide matching funds to localities that have established a local*
202 *housing fund and where such localities provide ongoing financial support to the local housing fund*
203 *through the appropriation of local moneys. As used in this section, "local housing fund" means moneys*
204 *appropriated or otherwise made available from sources of locally generated revenues for the purpose of*
205 *directly funding affordable housing programs or projects.*

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

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

216 § 36-150. Reports.

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

224 § 46.2-749.129. Special license plates for persons who desire to contribute to the Virginia Housing
225 Trust Fund.

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

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

234 § 54.1-2113. Establishment and maintenance of fund, duty of Director, assessments of regulants.

235 A. Each initial regulant at the time of licensure shall be assessed twenty dollars, which shall be
236 specifically assigned to the fund. Initial payments may be incorporated in any application fee payment
237 and transferred to the fund by the Director within thirty days.

238 B. All assessments, except initial assessments, for the fund shall be deposited, within three work days
239 after their receipt by the Director, in one or more federally insured banks, savings and loan associations
240 or savings banks located in the Commonwealth. Funds deposited in banks, savings and loan associations
241 or savings banks, to the extent in excess of insurance afforded by the Federal Deposit Insurance
242 Corporation or other federal insurance agency, shall be secured under the Security for Public Deposits
243 Act (§ 2.2-4400 et seq.). The deposit of these funds in federally insured banks, savings institutions or

savings banks located in the Commonwealth shall not be considered investment of such funds for purposes of this section. Funds maintained by the Director may be invested in securities that are legal investments for fiduciaries under the provisions of § 26-40.01. The Director shall maintain in his office an accurate record of all transactions involving the fund, which records shall be open for inspection and copying by the public during the normal business hours of the Director.

C. The minimum balance of the fund shall be \$400,000. Whenever the Director determines that the balance of the fund is or will be less than such minimum balance, the Director shall immediately inform the Board. At the same time, the Director may recommend that the Board transfer a fixed amount of interest earnings to the fund to bring the balance of the fund to the amount required by this subsection. Such transfer of interest shall be considered by the Board within thirty days of the notification of the Director.

D. If available interest earnings are insufficient to bring the balance of the fund to the minimum amount required by this section, or if a transfer of available interest earnings to the fund has not occurred, the Board shall assess each regulant within thirty days of notification by the Director, a sum sufficient to bring the balance of the fund to the required minimum amount. The Board may order an assessment of regulants at any time in addition to any required assessment. No regulant shall be assessed a total amount of more than twenty dollars during any biennial license period or part thereof, the biennial period expiring on June 30 of each even-numbered year. Assessments of regulants made pursuant to this subsection may be issued by the Board (i) after a determination made by it or (ii) at the time of license renewal.

E. At the close of each fiscal year, whenever the balance of the fund exceeds \$2,000,000, the amount in excess of \$2,000,000 shall be transferred to the Virginia Housing ~~Partnership~~ *Revolving Trust* Fund. Except for transfers pursuant to this subsection, there shall be no transfers out of the fund, including transfers to the general fund, regardless of the balance of the fund.

F. If the Board determines that all regulants will be assessed concurrently, notice to the regulants of such assessments shall be by first-class mail, and payment of such assessments shall be made by first-class mail to the Director within forty-five days after the mailing to regulants of such notice.

If the Board determines that all regulants will be assessed in conjunction with license renewal, notice to the regulants may be included with the license renewal notice issued by the Board. The assessment shall be due with the payment of the license renewal fees. No license shall be renewed or reinstated until any outstanding assessments are paid.

G. If any regulant fails to remit the required payment mailed in accordance with subsection F within forty-five days of the mailing, the Director shall notify the regulant by first-class mail at the latest address of record filed with the Board. If no payment has been received by the Director within thirty days after mailing the second notice, the license shall be automatically suspended. The license shall be restored only upon the actual receipt by the Director of the delinquent assessment.

H. The costs of administering the act shall be paid out of interest earned on deposits constituting the fund. The remainder of the interest, at the discretion of the Board, may (i) be used for providing research and education on subjects of benefit to real estate regulants or members of the public, (ii) be transferred to the Virginia Housing ~~Partnership~~ *Revolving Trust* Fund, or (iii) accrue to the fund in accordance with subsection C.

§ 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.

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.

7. Voluntary contribution to the Community Policing Fund.

a. All moneys contributed shall be used to provide grants to local law-enforcement agencies for the purchase of equipment or the support of services, as approved by the Criminal Justice Services Board, relating to community policing.

b. All moneys shall be deposited into a special fund known as the Community Policing Fund. All moneys deposited in such fund shall be used by the Department of Criminal Justices Services for the purposes set forth herein.

8. Voluntary contribution to promote the arts.

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

9. Voluntary contribution to the Historic Resources Fund.

All moneys contributed shall be deposited in the Historic Resources Fund established pursuant to

§ 10.1-2202.1.

10. Voluntary contribution to the Virginia Foundation for the Humanities and Public Policy.

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

11. Voluntary contribution to the Center for Governmental Studies.

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

12. Voluntary contribution to the Law and Economics Center.

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

13. Voluntary contribution to Children of America Finding Hope.

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

14. Voluntary contribution to 4-H Educational Centers.

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

15. Voluntary contribution to promote organ and tissue donation.

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

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

16. Voluntary contributions to the Virginia War Memorial Foundation and the National D-Day 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 the Virginia Federation of Humane Societies in its mission of providing low-cost spay and neuter surgeries through direct provision or contract throughout the Commonwealth.

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.

428 c. All moneys so deposited in the Fund shall be administered by the State Council of Higher
429 Education in accordance with and for the purposes provided in Chapter 34.1 (§ 30-231.1 et seq.) of Title
430 30.

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

433 a. All moneys contributed shall be paid to the Martin Luther King, Jr. Living History and Public
434 Policy Center Fund to support the work of the Martin Luther King, Jr. Living History and Public Policy
435 Center and to generate nonstate funds to maintain the Martin Luther King, Jr. Living History and Public
436 Policy Center.

437 b. All moneys shall be deposited into the Martin Luther King, Jr. Living History and Public Policy
438 Center Fund as established in § 30-192.7.

439 c. All moneys so deposited in the Fund shall be administered by the Board of Trustees of the Martin
440 Luther King, Jr. Living History and Public Policy Center in accordance with and for the purposes
441 provided in Article 8 (§ 2.2-2725 et seq.) of Chapter 27 of Title 2.2 and Chapter 27 (§ 30-192 et seq.)
442 of Title 30.

443 25. Voluntary contribution to the Virginia Caregivers Grant Fund.

444 All moneys contributed shall be paid to the Virginia Caregivers Grant Fund established pursuant to
445 § 63.2-2202.

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

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

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

452 2. Voluntary Chesapeake Bay Restoration Contribution.

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

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

461 3. Voluntary Jamestown-Yorktown Foundation Contribution.

462 All moneys contributed shall be used by the Jamestown-Yorktown Foundation for the Jamestown
463 2007 quadricentennial celebration. All moneys shall be deposited into a special fund known as the
464 Jamestown Quadricentennial Fund. This subdivision shall be effective for taxable years beginning before
465 January 1, 2008.

466 4. State forests voluntary contribution.

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

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

472 5. Voluntary contributions to Uninsured Medical Catastrophe Fund.

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

476 6. Voluntary contribution to local school divisions.

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

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

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

487 7. Voluntary contribution to Home Energy Assistance Fund.

488 All moneys contributed shall be paid to the Home Energy Assistance Fund established pursuant to
489 § 63.2-805, such funds to be used to assist low-income Virginians in meeting seasonal residential energy

490 needs.

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

496 § 58.1-818. *Deposit of certain recordation tax revenues to the Virginia Housing Trust Fund.*

497 *From the revenues collected in each fiscal year from the taxes imposed under this chapter, the*
498 *revenues collected from a \$0.02 tax shall be deposited to the Virginia Housing Trust Fund, established*
499 *under § 36-142, as soon as practicable as the revenues from the taxes imposed under this chapter are*
500 *received into the state treasury.*