

| ITEM 466. | Item Details(\$)     |                       | Appropriations(\$)   |                       |
|-----------|----------------------|-----------------------|----------------------|-----------------------|
|           | First Year<br>FY2013 | Second Year<br>FY2014 | First Year<br>FY2013 | Second Year<br>FY2014 |

**Central Appropriations (995)**

|      |  |       |            |            |
|------|--|-------|------------|------------|
| 466. | Revenue Administration Services (73200).....       |       | a sum      | sufficient |
|      | Designated Refunds for Taxes and Fees (73215)..... | a sum | sufficient |            |
|      | Fund Sources: General .....                        | a sum | sufficient |            |

Authority: Discretionary Inclusion.

A. There is hereby appropriated from the affected funds in the state treasury, for refunds of taxes and fees, and the interest thereon, in accordance with law, a sum sufficient.

B. There is hereby appropriated from the affected funds in the state treasury for, (1) refunds of previously paid taxes imposed by the Commonwealth at 100 percent of face value up to the amount of the coalfield employment enhancement tax credit authorized by § 58.1-439.2, Code of Virginia, (2) refunds of any remaining credit at 90 percent of face value for credits earned in taxable years beginning before January 1, 2002, and 85 percent of face value for credits earned in taxable years beginning on and after January 1, 2002, and (3) payment of the remaining 10 or 15 percent credit to the Coalfields Economic Development Authority, a sum sufficient.