

# VIRGINIA ACTS OF ASSEMBLY -- 2014 SESSION

## CHAPTER 711

*An Act to amend and reenact § 15.2-953 of the Code of Virginia, relating to donations to charitable institutions.*

[S 549]

Approved April 6, 2014

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

**1. That § 15.2-953 of the Code of Virginia is amended and reenacted as follows:**

**§ 15.2-953. Donations to charitable institutions and associations, volunteer and nonprofit organizations, chambers of commerce, etc.**

A. Any locality may make appropriations of public funds, of personal property or of any real estate and donations to the Virginia Indigent Health Care Trust Fund and to any charitable institution or association, located within their respective limits or outside their limits if such institution or association provides services to residents of the locality; however, such institution or association shall not be controlled in whole or in part by any church or sectarian society. The words "sectarian society" shall not be construed to mean a nondenominational Young Men's Christian Association, a nondenominational Young Women's Christian Association, Habitat for Humanity, or the Salvation Army. Nothing in this section shall be construed to prohibit any county or city from making contracts with any sectarian institution for the care of indigent, sick or injured persons.

B. Any locality may make gifts and donations of property, real or personal, or money, to (i) any charitable institution or nonprofit or other organization, providing housing for persons 60 years of age or older, or operating a hospital or nursing home; (ii) any association or other organization furnishing voluntary fire-fighting services; (iii) any nonprofit lifesaving crew or lifesaving organization, or rescue squad, within or outside the boundaries of the locality; (iv) nonprofit recreational associations or organizations; (v) any nonprofit organization providing recreational or daycare services to persons 65 years of age or older; or (vi) any nonprofit association or organization furnishing services to beautify and maintain communities and/or to prevent neighborhood deterioration. Gifts or donations of property, real or personal, or money by any locality to any nonprofit association, recreational association, or organization described in provision (iv), (v), or (vi) may be made provided the nonprofit association, recreational association, or organization is not controlled in whole or in part by any church or sectarian society. Donations of property or money to any such charitable, nonprofit or other hospital or nursing home, institution or organization or nonprofit recreational associations or organizations may be made for construction purposes, for operating expenses, or both.

A locality may make like gifts and donations to chambers of commerce which are nonprofit and nonsectarian.

A locality may make like gifts, donations and appropriations of money to industrial development authorities for the purposes of promoting economic development.

A locality may make like gifts and donations to any and all public and private nonprofit organizations and agencies engaged in commemorating historical events.

A locality may make like gifts and donations to any nonprofit organization that is exempt from taxation under § 501(c)(3) of the Internal Revenue Code that is engaged in providing energy efficiency services or promoting energy efficiency within or without the boundaries of the locality.

*A locality may make like gifts and donations to any nonprofit organization that is exempt from taxation under § 501(c)(3) of the Internal Revenue Code that is engaged in providing emergency relief to residents, including providing the repair or replacement of private property damaged or destroyed by a natural disaster.*

A locality may make like gifts and donations to nonprofit foundations established to support the locality's public parks, libraries, and law enforcement. For the purposes of this paragraph, "donations" to any such foundation shall include the lawful provision of in-kind resources.

A locality may make monetary gifts, donations and appropriations of money to a state college or university which provides services to such locality's residents.

Public library materials that are discarded from their collections may be given to nonprofit organizations that support library functions, including, but not limited to, friends of the library, library advisory boards, library foundations, library trusts and library boards of trustees.

C. Any locality may make gifts and donations of personal property and may deliver such gifts and donations to another governmental entity in or outside of the Commonwealth within the United States.

D. Any locality may by ordinance provide for payment to any volunteer rescue squad that meets the required minimum standards for such volunteer rescue squads set forth in the ordinance, a sum for each rescue call the volunteer rescue squad makes for an automobile accident in which a person has been

injured on any of the highways or streets in the locality. In addition, unless otherwise prohibited by law, any locality may make appropriations of money to volunteer fire companies or rescue squads in an amount sufficient to enroll any qualified member of such volunteer fire company or rescue squad in any program available within the locality intended to defray out-of-pocket expenses for emergency ambulance transportation.

E. For the purposes of this section, "donations" shall include the lawful provision of in-kind resources for any event sponsored by the donee.

F. Nothing in this section shall be construed to obligate any locality to appropriate funds to any entity. Such charitable contribution shall be voluntary.