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SENATE BILL NO. 414

Offered January 8, 2014

Prefiled January 7, 2014

A BILL to amend and reenact § 58.1-344.3 of the Code of Virginia, relating to the voluntary Chesapeake Bay restoration contribution.

Patron—Hanger

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, 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 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, 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 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 Trust Fund established pursuant to Chapter 9 (§ 36-141 et seq.) of Title 36 or those of  
70 the Virginia Housing Development Authority.

71 6. Voluntary contributions to the Department for Aging and Rehabilitative Services.

72 a. All moneys contributed shall be used by the Department for Aging and Rehabilitative Services for  
73 the enhancement of 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 Aging and Rehabilitative Services for the enhancement of transportation services for the elderly and  
77 disabled. The Department for Aging and Rehabilitative Services shall conduct an annual audit of the  
78 moneys received pursuant to this subdivision and shall provide an evaluation of all programs funded  
79 pursuant to this subdivision annually to the Secretary 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 Donor Registry and  
117 Public Awareness Fund. All moneys deposited in such fund shall be used by the Virginia Transplant  
118 Council for the purposes set forth herein.

119 16. Voluntary contributions to the Virginia War Memorial division of the Department of Veterans  
120 Services and the National D-Day Memorial Foundation.

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

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

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

129 18. Voluntary contribution to the Tuition Assistance Grant Fund.

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

133 b. All moneys shall be deposited into a special fund known as the Tuition Assistance Grant Fund.  
134 All moneys so deposited in the Fund shall be administered by the State Council of Higher Education for  
135 Virginia in accordance with and for the purposes provided under the Tuition Assistance Grant Act  
136 (§ 23-38.11 et seq.).

137 19. Voluntary contribution to the Spay and Neuter Fund.

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

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

146 All moneys contributed shall be paid to the Virginia Commission for the Arts.

147 21. Voluntary contribution for the Office of Commonwealth Preparedness.

148 All moneys contributed shall be paid to the Department of Emergency Management for the Office of  
149 Commonwealth Preparedness.

150 22. Voluntary contribution for the cancer centers in the Commonwealth.

151 All moneys contributed shall be paid equally to all entities in the Commonwealth that officially have  
152 been designated as cancer centers by the National Cancer Institute.

153 23. Voluntary contribution to the Brown v. Board of Education Scholarship Program Fund.

154 a. All moneys contributed shall be paid to the Brown v. Board of Education Scholarship Program  
155 Fund to support the work of and generate nonstate funds to maintain the Brown v. Board of Education  
156 Scholarship Program.

157 b. All moneys shall be deposited into the Brown v. Board of Education Scholarship Program Fund as  
158 established in § 30-231.4.

159 c. All moneys so deposited in the Fund shall be administered by the State Council of Higher  
160 Education in accordance with and for the purposes provided in Chapter 34.1 (§ 30-231.01 et seq.) of  
161 Title 30.

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

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

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

166 All moneys contributed shall be paid to the Virginia Caregivers Grant Fund established pursuant to  
167 § 63.2-2202.

168 26. Voluntary contribution to public library foundations.

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

173 27. Voluntary contribution to Celebrating Special Children, Inc.

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

176 28. Voluntary contributions to the Department for Aging and Rehabilitative Services.

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

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

182 and Rehabilitative Services shall conduct an annual audit of the moneys received pursuant to this  
183 subdivision and shall provide an evaluation of all programs funded pursuant to the subdivision to the  
184 Secretary of Health and Human Resources.

185 29. Voluntary contribution to community foundations.

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

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

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

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

200 31. Voluntary contribution to the Middle Peninsula Chesapeake Bay Public Access Authority.

201 All moneys contributed shall be paid to the Middle Peninsula Chesapeake Bay Public Access  
202 Authority to be used for the purposes described in § 15.2-6601.

203 32. Voluntary contribution to the Breast and Cervical Cancer Prevention and Treatment Fund.

204 All moneys contributed shall be paid to the Breast and Cervical Cancer Prevention and Treatment  
205 Fund established pursuant to § 32.1-368.

206 33. Voluntary contribution to the Virginia Aquarium and Marine Science Center.

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

210 34. Voluntary contribution to the Virginia Capitol Preservation Foundation.

211 All moneys contributed shall be paid to the Virginia Capitol Preservation Foundation for use in its  
212 mission in supporting the ongoing restoration, preservation, and interpretation of the Virginia Capitol  
213 and Capitol Square.

214 35. Voluntary contribution for the Secretary of Veterans Affairs and Homeland Security.

215 All moneys contributed shall be paid to the Office of the Secretary of Veterans Affairs and  
216 Homeland Security for related programs and services.

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

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

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

223 2. Voluntary Chesapeake Bay ~~Restoration Contribution~~ *restoration contribution*.

224 a. All moneys contributed shall be used to help fund Chesapeake Bay and its tributaries restoration  
225 activities in accordance with tributary plans developed pursuant to Article 7 (§ 2.2-215 et seq.) of  
226 Chapter 2 of Title 2.2 or the Chesapeake Bay Watershed Implementation Plan submitted by the  
227 Commonwealth of Virginia to the U.S. Environmental Protection Agency on November 29, 2010, and  
228 any subsequent revisions thereof.

229 b. The Tax Commissioner shall annually determine the total amount of voluntary contributions and  
230 shall report the same to the State Treasurer, who shall credit that amount to a special nonreverting fund  
231 to be administered by the Office of the Secretary of Natural Resources. All moneys so deposited shall  
232 be used for the purposes of providing grants for the implementation of tributary plans developed  
233 pursuant to Article 7 (§ 2.2-215 et seq.) of Chapter 2 of Title 2.2 or the Chesapeake Bay Watershed  
234 Implementation Plan submitted by the Commonwealth of Virginia to the U.S. Environmental Protection  
235 Agency on November 29, 2010, and any subsequent revisions thereof.

236 c. *No later than November 1 of each year, the Secretary of Natural Resources shall submit a report*  
237 *to the House Committee on Agriculture, Chesapeake and Natural Resources; the Senate Committee on*  
238 *Agriculture, Conservation and Natural Resources; the House Committee on Appropriations; the Senate*  
239 *Committee on Finance; and the Virginia delegation to the Chesapeake Bay Commission, describing the*  
240 *grants awarded from moneys deposited in the fund. The report shall include a list of grant recipients, a*  
241 *description of the purpose of each grant, the amount received by each grant recipient, and an*  
242 *assessment of activities or initiatives supported by each grant. The report shall be posted on a website*  
243 *maintained by Secretary of Natural Resources, along with a cumulative listing of previous grant awards.*

244 3. Voluntary Jamestown-Yorktown Foundation Contribution.  
245 All moneys contributed shall be used by the Jamestown-Yorktown Foundation for the Jamestown  
246 2007 quadricentennial celebration. All moneys shall be deposited into a special fund known as the  
247 Jamestown Quadricentennial Fund. This subdivision shall be effective for taxable years beginning before  
248 January 1, 2008.

249 4. State forests voluntary contribution.  
250 a. All moneys contributed shall be used for the development and implementation of conservation and  
251 education initiatives in the state forests system.  
252 b. All moneys shall be deposited into a special fund known as the State Forests System Fund,  
253 established pursuant to § 10.1-1119.1. All moneys so deposited in such fund shall be used by the State  
254 Forester for the purposes set forth herein.

255 5. Voluntary contributions to Uninsured Medical Catastrophe Fund.  
256 All moneys contributed shall be paid to the Uninsured Medical Catastrophe Fund established  
257 pursuant to § 32.1-324.2, such funds to be used for the treatment of Virginians sustaining uninsured  
258 medical catastrophes.

259 6. Voluntary contribution to local school divisions.  
260 a. All moneys contributed shall be used by a specified local public school foundation as created by  
261 and for the purposes stated in § 22.1-212.2:2.  
262 b. All moneys collected pursuant to subdivision 6 a or through voluntary payments by taxpayers  
263 designated for a local public school foundation over refundable amounts shall be deposited into the state  
264 treasury. The Tax Commissioner shall determine annually the total amounts designated on all returns for  
265 each public school foundation and shall report the same to the State Treasurer. The State Treasurer shall  
266 pay the appropriate amount to the respective public school foundation.  
267 c. In order for a public school foundation to be eligible to receive contributions under this section,  
268 school boards must notify the Department during the taxable year in which they want to participate prior  
269 to the deadlines and according to procedures established by the Tax Commissioner.

270 7. Voluntary contribution to Home Energy Assistance Fund.  
271 All moneys contributed shall be paid to the Home Energy Assistance Fund established pursuant to  
272 § 63.2-805, such funds to be used to assist low-income Virginians in meeting seasonal residential energy  
273 needs.

274 8. Voluntary contribution to the Virginia Military Family Relief Fund.  
275 a. All moneys contributed shall be paid to the Virginia Military Family Relief Fund for use in  
276 providing assistance to military service personnel on active duty and their families for living expenses  
277 including, but not limited to, food, housing, utilities, and medical services.  
278 b. All moneys shall be deposited into a special fund known as the Virginia Military Family Relief  
279 Fund, established and administered pursuant to § 44-102.2.  
280 D. Unless otherwise specified and subject to the requirements in § 58.1-344.2, all moneys collected  
281 for each entity in subsections B and C shall be deposited into the state treasury. The Tax Commissioner  
282 shall determine annually the total amount designated for each entity in subsections B and C on all  
283 individual income tax returns and shall report the same to the State Treasurer, who shall credit that  
284 amount to each entity's respective special fund.