

| ITEM 261. | Item Details(\$)     |                       | Appropriations(\$)   |                       |
|-----------|----------------------|-----------------------|----------------------|-----------------------|
|           | First Year<br>FY2015 | Second Year<br>FY2016 | First Year<br>FY2015 | Second Year<br>FY2016 |

**Department of Accounts Transfer Payments (162)**

|      |                                                                                                     |               |               |               |
|------|-----------------------------------------------------------------------------------------------------|---------------|---------------|---------------|
| 261. | Financial Assistance to Localities - General (72800)                                                |               |               |               |
|      | a sum sufficient, estimated at.....                                                                 |               | \$558,340,000 | \$561,340,000 |
|      | Distribution of Rolling Stock Taxes (72806).....                                                    | \$6,900,000   | \$6,900,000   |               |
|      | Distribution of Recordation Taxes (72808).....                                                      | \$40,000,000  | \$40,000,000  |               |
|      | Financial Assistance to Localities - Rental Vehicle Tax (72810) .....                               | \$36,000,000  | \$36,000,000  |               |
|      | Distribution of Sales Tax Revenues From Certain Public Facilities (72811).....                      | \$1,040,000   | \$1,040,000   |               |
|      | Distribution of Tennessee Valley Authority Payments in Lieu of Taxes (72812).....                   | \$1,400,000   | \$1,400,000   |               |
|      | Distribution of the Virginia Communications Sales and Use Tax (72816) .....                         | \$440,000,000 | \$440,000,000 |               |
|      | Distribution of Payments to Localities for Enhanced Emergency Communications Services (72817) ..... | \$33,000,000  | \$36,000,000  |               |
|      | Fund Sources: General.....                                                                          | \$49,340,000  | \$49,340,000  |               |
|      | Trust and Agency.....                                                                               | \$36,000,000  | \$36,000,000  |               |
|      | Dedicated Special Revenue.....                                                                      | \$473,000,000 | \$476,000,000 |               |

Authority: §§ 4.1-116, 4.1-117, 4.1-235, 15.2-5814, 15.2-5914, 58.1-608.3, 58.1-662, 58.1-815.1, 58.1-816, 58.1-1736, 58.1-1741, 58.1-2658.1, and 58.1-3406, Code of Virginia.

A. Out of this appropriation, amounts estimated at \$20,000,000 the first year and \$20,000,000 the second year from the general fund shall be deposited into the Northern Virginia Transportation District Fund, as provided in § 58.1-815.1, Code of Virginia. Said amount shall consist of recordation taxes attributable to and transferable to the cities of Alexandria, Fairfax, Falls Church, Manassas, and Manassas Park and the counties of Arlington, Fairfax, Loudoun, and Prince William, pursuant to § 58.1-816, Code of Virginia. This amount shall be transferred to Item 448 of this act and shall be used to support the Northern Virginia Transportation District Program as defined in § 33.1-221.1:3, Code of Virginia. The Commonwealth Transportation Board shall make such allocations and expenditures from the fund as are provided in the Northern Virginia Transportation District, Commonwealth of Virginia Revenue Bond Act of 1993 (Chapter 391, 1993 Acts of Assembly). The Commonwealth Transportation Board also shall make such allocations and expenditures from the fund as are provided in Chapters 470 and 597 of the 1994 Acts of Assembly (amendments to Chapter 391, 1993 Acts of Assembly).

B. Pursuant to Chapters 233 and 662, 1994 Acts of Assembly, out of this appropriation, an amount estimated at \$1,000,000 the first year and \$1,000,000 the second year from the general fund shall be deposited into the set-aside fund as requested in an ordinance adopted March 28, 1995, and in compliance with the requirements provided for in § 58.1-816.1, Code of Virginia, for an account for the City of Chesapeake. These amounts shall be transferred to Item 448 of this act and shall be allocated by the Commonwealth Transportation Board to provide for the debt service pursuant to the Oak Grove Connector, City of Chesapeake, Commonwealth of Virginia Transportation Program Revenue Bond Act of 1994 (Chapters 233 and 662, 1994 Acts of Assembly).

C. Out of this appropriation, the Virginia Baseball Stadium Authority shall be paid a sum sufficient equal to the state personal, corporate, and pass-through entity income and sales and use tax revenues to which the authority is entitled.

D.1. In order to carry out the provisions of § 58.1-645 et seq., Code of Virginia, there is hereby appropriated a sum sufficient amount of nongeneral fund revenues estimated at \$440,000,000 in the first year and \$440,000,000 in the second year equal to the revenues collected pursuant to § 58.1-645 et seq., Code of Virginia, from the Virginia Communications Sales and Use Tax. All revenue received by the Commonwealth pursuant to the provisions of § 58.1-645 et seq., Code of Virginia, shall be paid into the state treasury and deposited to the Virginia Communications Sales and Use Tax Fund and shall be distributed pursuant to § 58.1-662, Code of Virginia and Item 282 of this act. For the purposes of the State Comptroller's preliminary and final annual reports required by § 2.2-813, Code of Virginia, however, all deposits to and disbursements from the fund shall be accounted for as part of the

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general fund of the state treasury.

2. It is the intent of the General Assembly that all such revenues be distributed to counties, cities, and towns, the Department for the Deaf and Hard-of-Hearing, and to the Department of Taxation for the costs of administering the Virginia Communications Sales and Use Tax Fund.

E. In order to carry out the provisions of § 58.1-1734 et seq., Code of Virginia, there is hereby appropriated a sum sufficient amount of nongeneral fund revenues estimated at \$36,000,000 in the first year and \$36,000,000 in the second year equal to the revenues collected pursuant to A. 2 of § 58.1-1736 Code of Virginia, from the Virginia Motor Vehicle Rental Tax.

F. In order to carry out the provisions of § 56-484.17 et seq., Code of Virginia, there is hereby appropriated a sum sufficient amount of nongeneral fund revenues estimated at \$33,000,000 in the first year and \$36,000,000 in the second year equal to the revenues collected pursuant to § 56-484.17.1 Code of Virginia, from the Virginia Wireless Tax.