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**HOUSE BILL NO. 2170**

Offered January 14, 2015

Prefiled January 14, 2015

A *BILL to amend and reenact §§ 33.2-1904, 33.2-1907, 33.2-1915, 33.2-2500, 46.2-753, 58.1-3, 58.1-638, and 58.1-2294 of the Code of Virginia, relating to the Northern Virginia Transportation Commission and the Northern Virginia Transportation Authority.*

Patrons—Minchew, Albo, Hugo, LeMunyon and LaRock

Referred to Committee on Transportation

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

**1. That §§ 33.2-1904, 33.2-1907, 33.2-1915, 33.2-2500, 46.2-753, 58.1-3, 58.1-638, and 58.1-2294 of the Code of Virginia are amended and reenacted as follows:**

**§ 33.2-1904. Northern Virginia Transportation District and Northern Virginia Transportation Authority.**

A. There is hereby created the Northern Virginia Transportation District (the District), comprising the Counties of Arlington, Fairfax, and Loudoun; the Cities of Alexandria, Falls Church, and Fairfax; and such other county or city contiguous to the District that agrees to join the District.

B. There is hereby established the *The Northern Virginia Transportation Commission* (the Commission) as a transportation commission pursuant to this chapter. The Commission shall consist of five nonlegislative citizen members from Fairfax County, three nonlegislative citizen members from Arlington County, one nonlegislative citizen member from Loudoun County, two nonlegislative citizen members from the City of Alexandria, one nonlegislative member from the City of Falls Church, one nonlegislative citizen member from the City of Fairfax, and the Chairman of the Commonwealth Transportation Board or his designee to serve ex officio with voting privileges. If a county or city contiguous to the District agrees to join the District, such locality shall appoint one nonlegislative citizen member to the Commission. Members from the counties and cities shall be appointed from their respective governing bodies. The Commission shall also include four members of the House of Delegates appointed by the Speaker of the House of Delegates for terms coincident with their terms of office and two members of the Senate appointed by the Senate Committee on Rules for terms coincident with their terms of office. Members may be reappointed for successive terms. All members shall be citizens of the Commonwealth. Except for the Chairman of the Commonwealth Transportation Board or his designee, all members of the Commission shall be residents of the localities composing the District. Vacancies occurring other than by expiration of a term shall be filled for the unexpired term. Vacancies shall be filled in the same manner as the original appointments Authority, established pursuant to Chapter 25 (§ 33.2-2500 et seq.), shall serve as the transportation commission for the Northern Virginia Transportation District pursuant to this chapter. Effective July 1, 2015, all duties and responsibilities and all property and interests heretofore vested in or assigned to the former Northern Virginia Transportation Commission shall be transferred to and vest in the Northern Virginia Transportation Authority.

**§ 33.2-1907. Members of transportation district commissions.**

A. Any transportation district commission created pursuant to this chapter shall consist of the number of members the component governments shall agree upon, or as may otherwise be provided by law. The governing body of each participating county and city shall appoint from among its members the number of commissioners to which the county or city is entitled; however, for those commissions with powers as set forth in subsection A of § 33.2-1915, the governing body of each participating county or city is not limited to appointing commissioners from among its members. In addition, the governing body may appoint, from its number or otherwise, designated alternate members for those appointed to the commission who shall be able to exercise all of the powers and duties of a commission member when the regular member is absent from commission meetings. Each such appointee shall serve at the pleasure of the appointing body; however, no appointee to a commission with powers as set forth in subsection B of § 33.2-1915 may continue to serve when he is no longer a member of the appointing body. Each governing body shall inform the commission of its appointments to and removals from the commission by delivering to the commission a certified copy of the resolution making the appointment or causing the removal.

The Chairman of the Commonwealth Transportation Board, or his designee, shall be a member of each commission, ex officio with voting privileges. The Chairman of the Commonwealth Transportation Board may appoint an alternate member who may exercise all the powers and duties of the Chairman of

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59 the Commonwealth Transportation Board when neither the Chairman of the Commonwealth  
60 Transportation Board nor his designee is present at a commission meeting.

61 The Potomac and Rappahannock Transportation Commission shall also include two members of the  
62 House of Delegates and one member of the Senate from legislative districts located wholly or in part  
63 within the boundaries of the transportation district. The members of the House of Delegates shall be  
64 appointed by the Speaker of the House for terms coincident with their terms of office, and the member  
65 of the Senate shall be appointed by the Senate Committee on Rules for a term coincident with his term  
66 of office. The members of the General Assembly shall be eligible for reappointment for successive  
67 terms. Vacancies occurring other than by expiration of a term shall be filled for the unexpired term.  
68 Vacancies shall be filled in the same manner as the original appointments.

69 The Transportation District Commission of Hampton Roads shall consist of one nonlegislative citizen  
70 member appointed by the Governor from each county and city embraced by the transportation district.  
71 However, for the gubernatorial appointments that will become effective July 1, 2016, three of the  
72 appointments shall be for initial terms of two years and three appointments shall be for terms of four  
73 years. Thereafter, all gubernatorial appointments shall be for terms of four years so as to stagger the  
74 terms of the gubernatorial appointees. The governing body of each such county or city may appoint  
75 either a member of its governing body or its county or city manager to serve as an ex officio member  
76 with voting privileges. Every such ex officio member shall be allowed to attend all meetings of the  
77 commission that other members may be required to attend. Vacancies shall be filled in the same manner  
78 as the original appointments.

79 B. Any appointed member of the Northern Virginia Transportation ~~Commission~~ Authority and the  
80 Secretary or his designee is authorized to serve as a member of the board of directors of the Washington  
81 Metropolitan Area Transit Authority (§ 33.2-3100 et seq.) and while so serving the provisions of  
82 § 2.2-2800 shall not apply to such member. In appointing Virginia members of the board of directors of  
83 the Washington Metropolitan Area Transit Authority (WMATA), the Northern Virginia Transportation  
84 ~~Commission~~ Authority shall include the Secretary or his designee as a principal member on the board of  
85 directors of WMATA. Any designee serving as the principal member must reside in a locality served by  
86 WMATA.

87 In selecting from its membership those members to serve on the board of directors of WMATA, the  
88 Northern Virginia Transportation ~~Commission~~ Authority shall comply with the following requirements:

89 1. A board member shall not have been an employee of WMATA within one year of appointment to  
90 serve on the board of directors.

91 2. A board member shall have (i) experience in at least one of the fields of transit planning,  
92 transportation planning, or land use planning; transit or transportation management or other public sector  
93 management; engineering; finance; public safety; homeland security; human resources; or the law or (ii)  
94 knowledge of the region's transportation issues derived from working on regional transportation issue  
95 resolution.

96 3. A board member shall be a regular patron of the services provided by WMATA.

97 4. Board members shall serve a term of four years with a maximum of two consecutive terms. A  
98 board member's term or terms must coincide with his term on the body that appointed him to the  
99 Northern Virginia Transportation ~~Commission~~ Authority. Any vacancy created if a board member cannot  
100 fulfill his term because his term on the appointing body has ended shall be filled for the unexpired term  
101 in the same manner as the member being replaced was appointed within 60 days of the vacancy. The  
102 initial appointments to a four-year term will be as follows: the Secretary, or his designee, for a term of  
103 four years; the second principal member for a term of three years; one alternate for a term of two years;  
104 and the remaining alternate for a term of one year. Thereafter, board members shall be appointed for  
105 terms of four years. Service on the WMATA board of directors prior to July 1, 2012, shall not be  
106 considered in determining length of service. Any person appointed to an initial one-year or two-year  
107 term, or appointed to an unexpired term in which two years or less is remaining, shall be eligible to  
108 serve two consecutive four-year terms after serving the initial or unexpired term.

109 5. Members may be removed from the board of directors of WMATA if they attend fewer than  
110 three-fourths of the meetings in a calendar year; if they are conflicted due to employment at WMATA;  
111 or if they are found to be in violation of the State and Local Government Conflict of Interests Act (§  
112 2.2-3100 et seq.). If a board member is removed during a term, the vacancy shall be filled pursuant to  
113 the provisions of subdivision 4.

114 6. Each member of the Northern Virginia Transportation ~~Commission~~ Authority appointed to the  
115 board of directors of WMATA shall file semiannual reports with the Secretary's office beginning July 1,  
116 2012. The reports shall include (i) the dates of attendance at WMATA board meetings, (ii) any reasons  
117 for not attending a specific meeting, and (iii) dates and attendance at other WMATA-related public  
118 events.

119 7. *The Northern Virginia Transportation Authority shall regularly and routinely oversee and monitor*  
120 *the WMATA capital and operating budgets, shall conduct an annual review of the WMATA capital and*

121 operating budgets prior to December 1 of each year, and shall thereafter present and publish its review  
122 and pertinent communications to the Secretary of Transportation and to the Chairmen of the House and  
123 Senate Committees on Transportation.

124 Any entity that provides compensation to a WMATA board member for his service on the WMATA  
125 board shall be required to submit on July 1 of each year to the Secretary the amount of that  
126 compensation. Such letter will remain on file with the Secretary's office and be available for public  
127 review.

128 C. (Effective July 1, 2015) ~~When the~~ *The agreement between the former* Northern Virginia  
129 *Transportation Commission and the Potomac and Rappahannock Transportation Commission enter into*  
130 *an agreement to operate a commuter railway, the agreement governing the creation of the railway*  
131 *concerning and governing the Virginia Railway Express* shall provide that the Chairman of the  
132 Commonwealth Transportation Board or his designee shall have one vote on the oversight board for the  
133 railway. For each year in which the state contribution to the railway is greater than or equal to the  
134 highest contribution from an individual locality, the total annual subsidy as provided by the member  
135 localities used to determine vote weights shall be recalculated to include the Commonwealth contributing  
136 an amount equal to the highest contributing locality. The vote weights shall be recalculated to provide  
137 the Chairman of the Commonwealth Transportation Board or his designee the same weight as the  
138 highest contributing locality. The revised vote weights shall be used in determining the passage of  
139 motions before the oversight board.

140 **§ 33.2-1915. Powers and functions generally.**

141 A. Notwithstanding any other contrary provision of law, a commission shall, except as provided in  
142 subsection B, have the following powers and functions:

143 1. The commission shall prepare the transportation plan for the transportation district and shall revise  
144 and amend the plan in accordance with the planning process and procedures specified in Article 7  
145 (§ 33.2-1928 et seq.).

146 2. The commission may, when a transportation plan is adopted according to Article 7, construct or  
147 acquire, by purchase or lease, the transportation facilities specified in such transportation plan.

148 3. The commission may enter into agreements or leases with private companies for the operation of  
149 its facilities or may operate such facilities itself.

150 4. The commission may enter into contracts or agreements with the counties and cities within the  
151 transportation district, with counties and cities that adjoin the transportation district and are within the  
152 same planning district, or with other commissions of adjoining transportation districts to provide, or  
153 cause to be provided, transit facilities and service to such counties and cities or to provide transit  
154 facilities and other modes of transportation between adjoining transportation districts. Such contracts or  
155 agreements, together with any agreements or leases for the operation of such facilities, may be utilized  
156 by the transportation district to finance the construction and operation of transportation facilities, and  
157 such contracts, agreements, or leases shall inure to the benefit of any creditor of the transportation  
158 district.

159 However, except in any transportation district containing any or all of the Counties of Chesterfield,  
160 Hanover, and Henrico or the City of Richmond, being so delegated by the respective local governments,  
161 the commission shall not have the power to regulate services provided by taxicabs, either within  
162 municipalities or across municipal boundaries, which regulation is expressly reserved to the  
163 municipalities within which taxicabs operate. In any transportation district containing any or all of the  
164 Counties of Chesterfield, Hanover, and Henrico or the City of Richmond, the commission may, upon  
165 proper authority granted by the respective component governments, regulate services provided by  
166 taxicabs, either within localities or across county or city boundaries.

167 B. ~~The~~ *In addition to its statutory powers and obligations under Chapter 25 (§ 33.2-2500 et seq.),*  
168 *the Northern Virginia Transportation Commission Authority:*

169 1. ~~Shall not prepare a transportation plan or construct or operate transit facilities, but shall~~ collaborate  
170 and cooperate in the manner specified in Article 7 (§ 33.2-1928 et seq.) with an agency in preparing,  
171 revising, and amending a transportation plan for such metropolitan area.

172 2. Shall, according to Article 7 (§ 33.2-1928 et seq.) and in cooperation with the governing bodies of  
173 the component governments embraced by the transportation district, formulate the tentative policy and  
174 decisions of the transportation district with respect to the planning, design, location, construction,  
175 operation, and financing of transportation facilities.

176 3. May, when a transportation plan applicable to such a transportation district is adopted, enter into  
177 contracts or agreements with an agency to contribute to the capital required for the construction or  
178 acquisition of transportation facilities and for meeting expenses and obligations in the operations of such  
179 facilities.

180 4. May, when a transportation plan applicable to such transportation district is adopted, enter into  
181 contracts or agreements with the counties and cities within the transportation district to provide or cause

182 to be provided transportation facilities and service to such counties and cities.

183 5. Notwithstanding any other provision in this section to the contrary:

184 a. May acquire land or any interest therein by purchase, lease, gift, condemnation, or otherwise and  
185 provide transportation facilities thereon for use in connection with any transportation service;

186 b. May acquire land or any interest therein by purchase, lease, gift, condemnation, or otherwise in  
187 advance of need for sale or contribution to an agency, for use by that agency in connection with an  
188 adopted mass transit plan;

189 c. May, in accordance with the terms of any grant from or loan by the United States of America or  
190 the Commonwealth, or any agency or instrumentality thereof, or when necessary to preserve essential  
191 transportation service, acquire transit facilities or any carrier that is subject to the jurisdiction of the  
192 Washington Metropolitan Area Transit Commission by acquisition of the capital stock or transit facilities  
193 and other assets of any such carrier and shall provide for the performance of transportation by any such  
194 carrier or with such transit facilities by contract or lease. However, the contract or lease shall be for a  
195 term of no more than one year, renewable for additional terms of similar duration, and, in order to  
196 assure acceptable fare levels, may provide for financial assistance by purchase of service, operating  
197 subsidies, or otherwise. No such service shall be rendered that will adversely affect transit service  
198 rendered by the transit facilities owned or controlled by the agency or any existing private transit or  
199 transportation company. When notified by the agency that it is authorized to perform or cause to be  
200 performed transportation services with motor vehicle facilities, the commission, upon request by the  
201 agency, shall transfer such capital stock or transit facilities to the agency at a price to be agreed upon;  
202 and

203 d. May prepare a plan for mass transportation services with cities, counties, agencies, authorities, or  
204 commissions and may further contract with transportation companies, cities, counties, commissions,  
205 authorities, agencies, and departments of the Commonwealth and appropriate agencies of the federal  
206 government or governments contiguous to the Commonwealth to provide necessary facilities, equipment,  
207 operations and maintenance, access, and insurance pursuant to such plan.

208 C. The provisions of subdivisions B 1 through 4 and subdivisions B 5 b and c shall not apply (i) to  
209 any transportation district that may be established on or after July 1, 1986, and that includes any one or  
210 more localities that are located within a metropolitan area, but that were not, on January 1, 1986,  
211 members of any other transportation district or (ii) to any locality that, after July 1, 1989, joins a  
212 transportation district that was established on or before January 1, 1986. The provisions of this  
213 subsection shall apply only to any transportation district or locality that is contiguous to the Northern  
214 Virginia Transportation District. Any such district or locality shall be subject to the provisions of  
215 subsection A and further may exercise the powers granted by subdivision B 5 a to acquire land or any  
216 interest therein by purchase, lease, gift, condemnation, or otherwise and provide transportation facilities  
217 thereon for use in connection with any transportation service.

218 D. Until such time as a commission enters into contracts or agreements with its component  
219 governments under the provisions of subdivisions A 4 and B 4 and is receiving revenues thereunder  
220 adequate to meet the administrative expenses of the commission after paying or providing for the  
221 payment of the obligations arising under said subdivisions, the administrative expenses of the  
222 commission shall be borne by the component governments in the manner set forth in this section. The  
223 commission annually shall submit to the governing bodies of the component counties and cities a budget  
224 of its administrative requirements for the next year.

225 E. The administrative expenses of the Northern Virginia Transportation ~~Commission~~ Authority, to the  
226 extent funds for such expenses are not provided from other sources, shall be allocated among the  
227 component governments on the basis of population as reflected by the latest population statistics of the  
228 U.S. Census Bureau; however, upon the request of any component government, the commission shall  
229 make the allocation upon estimates of population prepared in a manner approved by the commission and  
230 by the governing body of the component government making such request. The administrative expenses  
231 of the Northern Virginia Transportation ~~Commission~~ Authority, to the extent funds for such expenses are  
232 not provided from other sources, shall be allocated among the component governments on the basis of  
233 the relative shares of state and federal transit aids allocated by the ~~Commission~~ Authority among its  
234 component governments. Such budget shall be limited solely to the administrative expenses of the  
235 ~~Commission~~ Authority and shall not include any funds for construction or acquisition of transportation  
236 facilities or the performing of transportation service. In addition, the Northern Virginia Transportation  
237 ~~Commission~~ Authority annually shall submit to the governing bodies of the component counties and  
238 cities a budget of its other expenses and obligations for the ensuing year. Such expenses and obligations  
239 shall be borne by the component counties and cities in accordance with prior arrangements made  
240 therefor.

241 F. When a transportation plan has been adopted under subdivision A 4 of § 33.2-1929, the  
242 commission shall determine the equitable allocation among the component governments of the costs  
243 incurred by the district in providing the transportation facilities proposed in the transportation plan and

244 any expenses and obligations from the operation thereof to be borne by each county and city. In making  
 245 such determinations, the commission shall consider the cost of the facilities located within each county  
 246 and city, the population of each county and city, the benefits to be derived by each county and city  
 247 from the proposed transportation service, and all other factors that the commission determines to be  
 248 relevant. Such determination, however, shall not create a commitment by the counties and cities, and  
 249 such commitments shall be created only under the contracts or agreements specified in subdivisions A 4  
 250 and B 4.

251 **§ 33.2-2500. Northern Virginia Transportation Authority created.**

252 There is hereby created a political subdivision of the Commonwealth known as the Northern Virginia  
 253 Transportation Authority, for purposes of this chapter referred to as "the Authority."

254 In addition to such other powers vested in the Authority by this chapter, the Authority shall have the  
 255 following powers and functions:

256 1. The Authority shall prepare a regional transportation plan for Planning District 8 that includes  
 257 transportation improvements of regional significance and those improvements necessary or incidental  
 258 thereto and shall revise and amend the plan. The provisions of Article 7 (§ 33.2-1928 et seq.) of Chapter  
 259 19 shall apply, mutatis mutandis, to preparation of such transportation plan.

260 2. The Authority may, when a transportation plan is adopted according to subdivision 1, construct or  
 261 acquire, by purchase, lease, contract, or otherwise, the transportation facilities specified in such  
 262 transportation plan.

263 3. The Authority may enter into agreements or leases with public or private entities for the operation  
 264 of its facilities or may operate such facilities itself.

265 4. The Authority may enter into contracts or agreements with the counties and cities embraced by the  
 266 Authority, with other transportation commissions of transportation districts adjoining any county or city  
 267 embraced by the Authority, with any transportation authority, or with any federal, state, local, or private  
 268 entity to provide, or cause to be provided, transportation facilities and services to the area embraced by  
 269 the Authority. Such contracts or agreements, together with any agreements or leases for the operation of  
 270 such facilities, may be used by the Authority to finance the construction and operation of transportation  
 271 facilities and such contracts, agreements, or leases shall inure to the benefit of any creditor of the  
 272 Authority.

273 Notwithstanding subdivisions 1 through 4, the Authority shall not have the power to regulate services  
 274 provided by taxicabs, either within municipalities or across municipal boundaries; such regulation is  
 275 expressly reserved to the municipalities within which taxicabs operate.

276 5. Notwithstanding any other provision of law to the contrary, the Authority may:

277 a. Acquire land or any interest therein by purchase, lease, or gift and provide transportation facilities  
 278 thereon for use in connection with any transportation service;

279 b. Acquire land or any interest therein by purchase, lease, or gift in advance of the need for sale or  
 280 contribution to an agency, for use by that agency in connection with an adopted transportation plan; and

281 c. Prepare a plan for mass transportation services with persons, counties, cities, agencies, authorities,  
 282 or transportation commissions and may further contract with any such person or entity to provide  
 283 necessary facilities, equipment, operations and maintenance, access, and insurance pursuant to such plan.

284 6. *The Authority shall serve as the transportation commission for the Northern Virginia*  
 285 *Transportation District pursuant to § 33.2-1904 and shall fulfill all statutory obligations as provided in*  
 286 *that section.*

287 **§ 46.2-753. Additional license fees in certain localities.**

288 Notwithstanding any other provision of law, the governing bodies of Alexandria, Arlington, Fairfax  
 289 County, Fairfax City, and Falls Church are authorized to charge annual license fees, in addition to those  
 290 specified in § 46.2-752, on passenger cars not used for the transportation of passengers for  
 291 compensation. The additional fee shall be no more than five dollars. The total local license fee shall be  
 292 no more than twenty-five dollars on any vehicle and this license fee shall not be imposed on any motor  
 293 vehicle exempted under § 46.2-739.

294 The governing bodies are also authorized to charge additional annual license fees on the motor  
 295 vehicles, trailers, and semitrailers as specified in § 46.2-697 in an amount of no more than five dollars  
 296 for each such vehicle. This authorization shall not increase the maximum chargeable by more than five  
 297 dollars or affect any existing exemption.

298 Any funds acquired in excess of those allowed by § 46.2-752, shall be allocated to the Northern  
 299 Virginia Transportation ~~Commission~~ Authority to be a credit to that jurisdiction making the payment for  
 300 its share of any operating deficit assigned to it by the Washington Metropolitan Area Transit Authority.

301 **§ 58.1-3. Secrecy of information; penalties.**

302 A. Except in accordance with a proper judicial order or as otherwise provided by law, the Tax  
 303 Commissioner or agent, clerk, commissioner of the revenue, treasurer, or any other state or local tax or  
 304 revenue officer or employee, or any person to whom tax information is divulged pursuant to § 58.1-512

305 or 58.1-2712.2, or any former officer or employee of any of the aforementioned offices shall not divulge  
306 any information acquired by him in the performance of his duties with respect to the transactions,  
307 property, including personal property, income or business of any person, firm or corporation. Such  
308 prohibition specifically includes any copy of a federal return or federal return information required by  
309 Virginia law to be attached to or included in the Virginia return. This prohibition shall apply to any  
310 reports, returns, financial documents or other information filed with the Attorney General pursuant to the  
311 provisions of Article 3 (§ 3.2-4204 et seq.) of Chapter 42 of Title 3.2. Any person violating the  
312 provisions of this section is guilty of a Class 1 misdemeanor. The provisions of this subsection shall not  
313 be applicable, however, to:

314 1. Matters required by law to be entered on any public assessment roll or book;

315 2. Acts performed or words spoken, published, or shared with another agency or subdivision of the  
316 Commonwealth in the line of duty under state law;

317 3. Inquiries and investigations to obtain information as to the process of real estate assessments by a  
318 duly constituted committee of the General Assembly, or when such inquiry or investigation is relevant to  
319 its study, provided that any such information obtained shall be privileged;

320 4. The sales price, date of construction, physical dimensions or characteristics of real property, or any  
321 information required for building permits;

322 5. Copies of or information contained in an estate's probate tax return, filed with the clerk of court  
323 pursuant to § 58.1-1714, when requested by a beneficiary of the estate or an heir at law of the decedent;

324 6. Information regarding nonprofit entities exempt from sales and use tax under § 58.1-609.11, when  
325 requested by the General Assembly or any duly constituted committee of the General Assembly;

326 7. Reports or information filed with the Attorney General by a Stamping Agent pursuant to the  
327 provisions of Article 3 (§ 3.2-4204 et seq.), when such reports or information are provided by the  
328 Attorney General to a tobacco products manufacturer who is required to establish a qualified escrow  
329 fund pursuant to § 3.2-4201 and are limited to the brand families of that manufacturer as listed in the  
330 Tobacco Directory established pursuant to § 3.2-4206 and are limited to the current or previous two  
331 calendar years or in any year in which the Attorney General receives Stamping Agent information that  
332 potentially alters the required escrow deposit of the manufacturer. The information shall only be  
333 provided in the following manner: the manufacturer may make a written request, on a quarterly or  
334 yearly basis or when the manufacturer is notified by the Attorney General of a potential change in the  
335 amount of a required escrow deposit, to the Attorney General for a list of the Stamping Agents who  
336 reported stamping or selling its products and the amount reported. The Attorney General shall provide  
337 the list within 15 days of receipt of the request. If the manufacturer wishes to obtain actual copies of the  
338 reports the Stamping Agents filed with the Attorney General, it must first request them from the  
339 Stamping Agents pursuant to subsection C of § 3.2-4209. If the manufacturer does not receive the  
340 reports pursuant to subsection C of § 3.2-4209, the manufacturer may make a written request to the  
341 Attorney General, including a copy of the prior written request to the Stamping Agent and any response  
342 received, for copies of any reports not received. The Attorney General shall provide copies of the  
343 reports within 45 days of receipt of the request.

344 B. Nothing contained in this section shall be construed to prohibit the publication of statistics so  
345 classified as to prevent the identification of particular reports or returns and the items thereof or the  
346 publication of delinquent lists showing the names of taxpayers who are currently delinquent, together  
347 with any relevant information which in the opinion of the Department may assist in the collection of  
348 such delinquent taxes. Notwithstanding any other provision of this section or other law, the Department,  
349 upon request by the General Assembly or any duly constituted committee of the General Assembly,  
350 shall disclose the total aggregate amount of an income tax deduction or credit taken by all taxpayers,  
351 regardless of (i) how few taxpayers took the deduction or credit or (ii) any other circumstances. This  
352 section shall not be construed to prohibit a local tax official from disclosing whether a person, firm or  
353 corporation is licensed to do business in that locality and divulging, upon written request, the name and  
354 address of any person, firm or corporation transacting business under a fictitious name. Additionally,  
355 notwithstanding any other provision of law, the commissioner of revenue is authorized to provide, upon  
356 written request stating the reason for such request, the Tax Commissioner with information obtained  
357 from local tax returns and other information pertaining to the income, sales and property of any person,  
358 firm or corporation licensed to do business in that locality.

359 C. Notwithstanding the provisions of subsection A or B or any other provision of this title, the Tax  
360 Commissioner is authorized to: (i) divulge tax information to any commissioner of the revenue, director  
361 of finance or other similar collector of county, city or town taxes who, for the performance of his  
362 official duties, requests the same in writing setting forth the reasons for such request; (ii) provide to the  
363 Commissioner of the Department of Social Services, upon written request, information on the amount of  
364 income, filing status, number and type of dependents, and whether a federal earned income tax credit  
365 has been claimed as reported by persons on their state income tax returns who have applied for public  
366 assistance or social services benefits as defined in § 63.2-100; (iii) provide to the chief executive officer

367 of the designated student loan guarantor for the Commonwealth of Virginia, upon written request, the  
 368 names and home addresses of those persons identified by the designated guarantor as having delinquent  
 369 loans guaranteed by the designated guarantor; (iv) provide current address information upon request to  
 370 state agencies and institutions for their confidential use in facilitating the collection of accounts  
 371 receivable, and to the clerk of a circuit or district court for their confidential use in facilitating the  
 372 collection of fines, penalties and costs imposed in a proceeding in that court; (v) provide to the  
 373 Commissioner of the Virginia Employment Commission, after entering into a written agreement, such  
 374 tax information as may be necessary to facilitate the collection of unemployment taxes and overpaid  
 375 benefits; (vi) provide to the Alcoholic Beverage Control Board, upon entering into a written agreement,  
 376 such tax information as may be necessary to facilitate the collection of state and local taxes and the  
 377 administration of the alcoholic beverage control laws; (vii) provide to the Director of the Virginia  
 378 Lottery such tax information as may be necessary to identify those lottery ticket retailers who owe  
 379 delinquent taxes; (viii) provide to the Department of the Treasury for its confidential use such tax  
 380 information as may be necessary to facilitate the location of owners and holders of unclaimed property,  
 381 as defined in § 55-210.2; (ix) provide to the State Corporation Commission, upon entering into a written  
 382 agreement, such tax information as may be necessary to facilitate the collection of taxes and fees  
 383 administered by the Commission; (x) provide to the Executive Director of the Potomac and  
 384 Rappahannock Transportation Commission for his confidential use such tax information as may be  
 385 necessary to facilitate the collection of the motor vehicle fuel sales tax; (xi) provide to the  
 386 Commissioner of the Department of Agriculture and Consumer Services such tax information as may be  
 387 necessary to identify those applicants for registration as a supplier of charitable gaming supplies who  
 388 have not filed required returns or who owe delinquent taxes; (xii) provide to the Department of Housing  
 389 and Community Development for its confidential use such tax information as may be necessary to  
 390 facilitate the administration of the remaining effective provisions of the Enterprise Zone Act (§ 59.1-270  
 391 et seq.), and the Enterprise Zone Grant Program (§ 59.1-538 et seq.); (xiii) provide current name and  
 392 address information to private collectors entering into a written agreement with the Tax Commissioner,  
 393 for their confidential use when acting on behalf of the Commonwealth or any of its political  
 394 subdivisions; however, the Tax Commissioner is not authorized to provide such information to a private  
 395 collector who has used or disseminated in an unauthorized or prohibited manner any such information  
 396 previously provided to such collector; (xiv) provide current name and address information as to the  
 397 identity of the wholesale or retail dealer that affixed a tax stamp to a package of cigarettes to any  
 398 person who manufactures or sells at retail or wholesale cigarettes and who may bring an action for  
 399 injunction or other equitable relief for violation of Chapter 10.1, Enforcement of Illegal Sale or  
 400 Distribution of Cigarettes Act; (xv) provide to the Commissioner of Labor and Industry, upon entering  
 401 into a written agreement, such tax information as may be necessary to facilitate the collection of unpaid  
 402 wages under § 40.1-29; (xvi) provide to the Director of the Department of Human Resource  
 403 Management, upon entering into a written agreement, such tax information as may be necessary to  
 404 identify persons receiving workers' compensation indemnity benefits who have failed to report earnings  
 405 as required by § 65.2-712; (xvii) provide to any commissioner of the revenue, director of finance, or any  
 406 other officer of any county, city, or town performing any or all of the duties of a commissioner of the  
 407 revenue and to any dealer registered for the collection of the Communications Sales and Use Tax, a list  
 408 of the names, business addresses, and dates of registration of all dealers registered for such tax; (xviii)  
 409 provide to the ~~Executive Director~~ *chief executive officer* of the Northern Virginia Transportation  
 410 ~~Commission~~ *Authority* for his confidential use such tax information as may be necessary to facilitate the  
 411 collection of the motor vehicle fuel sales tax; and (xix) provide to the Commissioner of Agriculture and  
 412 Consumer Services the name and address of the taxpayer businesses licensed by the Commonwealth that  
 413 identify themselves as subject to regulation by the Board of Agriculture and Consumer Services pursuant  
 414 to § 3.2-5130. The Tax Commissioner is further authorized to enter into written agreements with duly  
 415 constituted tax officials of other states and of the United States for the inspection of tax returns, the  
 416 making of audits, and the exchange of information relating to any tax administered by the Department  
 417 of Taxation. Any person to whom tax information is divulged pursuant to this section shall be subject to  
 418 the prohibitions and penalties prescribed herein as though he were a tax official.

419 D. Notwithstanding the provisions of subsection A or B or any other provision of this title, the  
 420 commissioner of revenue or other assessing official is authorized to (i) provide, upon written request  
 421 stating the reason for such request, the chief executive officer of any county or city with information  
 422 furnished to the commissioner of revenue by the Tax Commissioner relating to the name and address of  
 423 any dealer located within the county or city who paid sales and use tax, for the purpose of verifying the  
 424 local sales and use tax revenues payable to the county or city; (ii) provide to the Department of  
 425 Professional and Occupational Regulation for its confidential use the name, address, and amount of gross  
 426 receipts of any person, firm or entity subject to a criminal investigation of an unlawful practice of a  
 427 profession or occupation administered by the Department of Professional and Occupational Regulation,

428 only after the Department of Professional and Occupational Regulation exhausts all other means of  
429 obtaining such information; and (iii) provide to any representative of a condominium unit owners'  
430 association, property owners' association or real estate cooperative association, or to the owner of  
431 property governed by any such association, the names and addresses of parties having a security interest  
432 in real property governed by any such association; however, such information shall be released only  
433 upon written request stating the reason for such request, which reason shall be limited to proposing or  
434 opposing changes to the governing documents of the association, and any information received by any  
435 person under this subsection shall be used only for the reason stated in the written request. The treasurer  
436 or other local assessing official may require any person requesting information pursuant to clause (iii) of  
437 this subsection to pay the reasonable cost of providing such information. Any person to whom tax  
438 information is divulged pursuant to this subsection shall be subject to the prohibitions and penalties  
439 prescribed herein as though he were a tax official.

440 Notwithstanding the provisions of subsection A or B or any other provisions of this title, the  
441 treasurer or other collector of taxes for a county, city or town is authorized to provide information  
442 relating to any motor vehicle, trailer or semitrailer obtained by such treasurer or collector in the course  
443 of performing his duties to the commissioner of the revenue or other assessing official for such  
444 jurisdiction for use by such commissioner or other official in performing assessments.

445 This section shall not be construed to prohibit a local tax official from imprinting or displaying on a  
446 motor vehicle local license decal the year, make, and model and any other legal identification  
447 information about the particular motor vehicle for which that local license decal is assigned.

448 E. Notwithstanding any other provisions of law, state agencies and any other administrative or  
449 regulatory unit of state government shall divulge to the Tax Commissioner or his authorized agent, upon  
450 written request, the name, address, and social security number of a taxpayer, necessary for the  
451 performance of the Commissioner's official duties regarding the administration and enforcement of laws  
452 within the jurisdiction of the Department of Taxation. The receipt of information by the Tax  
453 Commissioner or his agent which may be deemed taxpayer information shall not relieve the  
454 Commissioner of the obligations under this section.

455 F. Additionally, it shall be unlawful for any person to disseminate, publish, or cause to be published  
456 any confidential tax document which he knows or has reason to know is a confidential tax document. A  
457 confidential tax document is any correspondence, document, or tax return that is prohibited from being  
458 divulged by subsection A, B, C, or D and includes any document containing information on the  
459 transactions, property, income, or business of any person, firm, or corporation that is required to be filed  
460 with any state official by § 58.1-512. This prohibition shall not apply if such confidential tax document  
461 has been divulged or disseminated pursuant to a provision of law authorizing disclosure. Any person  
462 violating the provisions of this subsection is guilty of a Class 1 misdemeanor.

463 **§ 58.1-638. Disposition of state sales and use tax revenue; localities' share; Game Protection**  
464 **Fund.**

465 A. The Comptroller shall designate a specific revenue code number for all the state sales and use tax  
466 revenue collected under the preceding sections of this chapter.

467 1. The sales and use tax revenue generated by the one-half percent sales and use tax increase enacted  
468 by the 1986 Special Session of the General Assembly shall be paid, in the manner hereinafter provided  
469 in this section, to the Transportation Trust Fund as defined in § 33.2-1524. Of the funds paid to the  
470 Transportation Trust Fund, an aggregate of 4.2 percent shall be set aside as the Commonwealth Port  
471 Fund as provided in this section; an aggregate of 2.4 percent shall be set aside as the Commonwealth  
472 Airport Fund as provided in this section; and an aggregate of 14.7 percent shall be set aside as the  
473 Commonwealth Mass Transit Fund as provided in this section. The Fund's share of such net revenue  
474 shall be computed as an estimate of the net revenue to be received into the state treasury each month,  
475 and such estimated payment shall be adjusted for the actual net revenue received in the preceding  
476 month. All payments shall be made to the Fund on the last day of each month.

477 2. There is hereby created in the Department of the Treasury a special nonreverting fund which shall  
478 be a part of the Transportation Trust Fund and which shall be known as the Commonwealth Port Fund.

479 a. The Commonwealth Port Fund shall be established on the books of the Comptroller and the funds  
480 remaining in such Fund at the end of a biennium shall not revert to the general fund but shall remain in  
481 the Fund. Interest earned on such funds shall remain in the Fund and be credited to it. Funds may be  
482 paid to any authority, locality or commission for the purposes hereinafter specified.

483 b. The amounts allocated pursuant to this section shall be allocated by the Commonwealth  
484 Transportation Board to the Board of Commissioners of the Virginia Port Authority to be used to  
485 support port capital needs and the preservation of existing capital needs of all ocean, river, or tributary  
486 ports within the Commonwealth.

487 c. Commonwealth Port Fund revenue shall be allocated by the Board of Commissioners to the  
488 Virginia Port Authority in order to foster and stimulate the flow of maritime commerce through the  
489 ports of Virginia, including but not limited to the ports of Richmond, Hopewell, and Alexandria.



3. There is hereby created in the Department of the Treasury a special nonreverting fund which shall be part of the Transportation Trust Fund and which shall be known as the Commonwealth Airport Fund. The Commonwealth Airport Fund shall be established on the books of the Comptroller and any funds remaining in such Fund at the end of a biennium shall not revert to the general fund but shall remain in the Fund. Interest earned on the funds shall be credited to the Fund. The funds so allocated shall be allocated by the Commonwealth Transportation Board to the Virginia Aviation Board. The funds shall be allocated by the Virginia Aviation Board to any Virginia airport which is owned by the Commonwealth, a governmental subdivision thereof, or a private entity to which the public has access for the purposes enumerated in § 5.1-2.16, or is owned or leased by the Metropolitan Washington Airports Authority (MWAA), as follows:

Any new funds in excess of \$12.1 million which are available for allocation by the Virginia Aviation Board from the Commonwealth Transportation Fund, shall be allocated as follows: 60 percent to MWAA, up to a maximum annual amount of \$2 million, and 40 percent to air carrier airports as provided in subdivision A 3 a. Except for adjustments due to changes in enplaned passengers, no air carrier airport sponsor, excluding MWAA, shall receive less funds identified under subdivision A 3 a than it received in fiscal year 1994-1995.

Of the remaining amount:

a. Forty percent of the funds shall be allocated to air carrier airports, except airports owned or leased by MWAA, based upon the percentage of enplanements for each airport to total enplanements at all air carrier airports, except airports owned or leased by MWAA. No air carrier airport sponsor, however, shall receive less than \$50,000 nor more than \$2 million per year from this provision.

b. Forty percent of the funds shall be allocated by the Aviation Board for air carrier and reliever airports on a discretionary basis, except airports owned or leased by MWAA.

c. Twenty percent of the funds shall be allocated by the Aviation Board for general aviation airports on a discretionary basis.

3a. There is hereby created in the Department of the Treasury a special nonreverting fund that shall be a part of the Transportation Trust Fund and that shall be known as the Commonwealth Space Flight Fund. The Commonwealth Space Flight Fund shall be established on the books of the Comptroller and the funds remaining in such Fund at the end of a biennium shall not revert to the general fund but shall remain in the Fund. Interest earned on such funds shall remain in the Fund and be credited to it.

a. The amounts allocated to the Commonwealth Space Flight Fund pursuant to § 33.2-1526 shall be allocated by the Commonwealth Transportation Board to the Board of Directors of the Virginia Commercial Space Flight Authority to be used to support the capital needs, maintenance, and operating costs of any and all facilities owned and operated by the Virginia Commercial Space Flight Authority.

b. Commonwealth Space Flight Fund revenue shall be allocated by the Board of Directors to the Virginia Commercial Space Flight Authority in order to foster and stimulate the growth of the commercial space flight industry in Virginia.

4. There is hereby created in the Department of the Treasury a special nonreverting fund which shall be a part of the Transportation Trust Fund and which shall be known as the Commonwealth Mass Transit Fund.

a. The Commonwealth Mass Transit Fund shall be established on the books of the Comptroller and any funds remaining in such Fund at the end of the biennium shall not revert to the general fund but shall remain in the Fund. Interest earned on such funds shall be credited to the Fund. Funds may be paid to any local governing body, transportation district commission, or public service corporation for the purposes hereinafter specified.

b. The amounts allocated pursuant to this section shall be used to support the operating, capital, and administrative costs of public transportation at a state share determined by the Commonwealth Transportation Board, and these amounts may be used to support the capital project costs of public transportation and ridesharing equipment, facilities, and associated costs at a state share determined by the Commonwealth Transportation Board. Capital costs may include debt service payments on local or agency transit bonds. In making these determinations, the Commonwealth Transportation Board shall confer with the Director of the Department of Rail and Public Transportation. In development of the Director's recommendation and subsequent allocation of funds by the Commonwealth Transportation Board, the Director of the Department of Rail and Public Transportation and the Commonwealth Transportation Board shall adhere to the following:

(1) For the distribution of revenues from the Commonwealth Mass Transit Fund, of those revenues generated in 2014 and thereafter, the first \$160 million in revenues or the maximum available revenues if less than \$160 million shall be distributed by the Commonwealth Transportation Board as follows:

(a) Funds for special programs, which shall include ridesharing, transportation demand management programs, experimental transit, public transportation promotion, operation studies, and technical assistance, shall not exceed 3 percent of the funds pursuant to this section and may be allocated to any

551 local governing body, planning district commission, transportation district commission, or public transit  
552 corporation, or may be used directly by the Department of Rail and Public Transportation for the  
553 following purposes and aid of public transportation services:

554 (i) To finance a program administered by the Department of Rail and Public Transportation designed  
555 to promote the use of public transportation and ridesharing throughout Virginia.

556 (ii) To finance up to 80 percent of the cost of the development and implementation of projects where  
557 the purpose of such project is to enhance the provision and use of public transportation services.

558 (b) At least 72 percent of the funds shall be distributed to each transit property in the same  
559 proportion as its operating expenses bear to the total statewide operating expenses and shall be spent for  
560 the purposes specified in subdivision 4 b.

561 (c) Twenty-five percent of the funds shall be allocated and distributed utilizing a tiered approach  
562 evaluated by the Transit Service Delivery Advisory Committee along with the Director of the  
563 Department of Rail and Public Transportation and established by the Commonwealth Transportation  
564 Board for capital purposes based on asset need and anticipated state participation level and revenues.  
565 The tier distribution measures may be evaluated by the Transit Service Delivery Advisory Committee  
566 along with the Director of the Department of Rail and Public Transportation every three years and, if  
567 redefined by the Board, shall be published at least one year in advance of being applied. Funds allocated  
568 for debt service payments will be included in the tier that applies to the capital asset that is leveraged.

569 (d) Transfer of funds from funding categories in subdivisions 4 b (1)(a) and 4 b (1)(c) to 4 b (1)(b)  
570 shall be considered by the Commonwealth Transportation Board in times of statewide economic distress  
571 or statewide special need.

572 (2) The Commonwealth Transportation Board shall allocate the remaining revenues after the  
573 application of the provisions set forth in subdivision 4 b (1) generated for the Commonwealth Mass  
574 Transit Fund for 2014 and succeeding years as follows:

575 (a) Funds pursuant to this section shall be distributed among operating, capital, and special projects  
576 in order to respond to the needs of the transit community.

577 (b) Of the funds pursuant to this section, at least 72 percent shall be allocated to support operating  
578 costs of transit providers and distributed by the Commonwealth Transportation Board based on service  
579 delivery factors, based on effectiveness and efficiency, as established by the Commonwealth  
580 Transportation Board. These measures and their relative weight shall be evaluated every three years and,  
581 if redefined by the Commonwealth Transportation Board, shall be published and made available for  
582 public comment at least one year in advance of being applied. In developing the service delivery factors,  
583 the Commonwealth Transportation Board shall create for the Department of Rail and Public  
584 Transportation a Transit Service Delivery Advisory Committee, consisting of two members appointed by  
585 the Virginia Transit Association, one member appointed by the Community Transportation Association  
586 of Virginia, one member appointed by the Virginia Municipal League, one member appointed by the  
587 Virginia Association of Counties, and three members appointed by the Director of the Department of  
588 Rail and Public Transportation, to advise the Department of Rail and Public Transportation in the  
589 development of a distribution process for the funds allocated pursuant to this subdivision 4 b (2)(b) and  
590 how transit systems can incorporate these metrics in their transit development plans. The Transit Service  
591 Delivery Advisory Committee shall elect a Chair. The Department of Rail and Public Transportation  
592 shall provide administrative support to the committee. Effective July 1, 2013, the Transit Service  
593 Delivery Advisory Committee shall meet at least annually and consult with interested stakeholders and  
594 hold at least one public hearing and report its findings to the Director of the Department of Rail and  
595 Public Transportation. Prior to the Commonwealth Transportation Board approving the service delivery  
596 factors, the Director of the Department of Rail and Public Transportation along with the Chair of the  
597 Transit Service Delivery Advisory Committee shall brief the Senate Committee on Finance, the House  
598 Appropriations Committee, and the Senate and House Committees on Transportation on the findings of  
599 the Transit Service Delivery Advisory Committee and the Department's recommendation. Before  
600 redefining any component of the service delivery factors, the Commonwealth Transportation Board shall  
601 consult with the Director of the Department of Rail and Public Transportation, Transit Service Delivery  
602 Advisory Committee, and interested stakeholders and provide for a 45-day public comment period. Prior  
603 to approval of any amendment to the service delivery measures, the Board shall notify the  
604 aforementioned committees of the pending amendment to the service delivery factors and its content.

605 (c) Funds for special programs, which shall include ridesharing, transportation demand management  
606 programs, experimental transit, public transportation promotion, operation studies, and technical  
607 assistance, shall not exceed 3 percent of the funds pursuant to this section and may be allocated to any  
608 local governing body, planning district commission, transportation district commission, or public transit  
609 corporation, or may be used directly by the Department of Rail and Public Transportation for the  
610 following purposes and aid of public transportation services:

611 (i) To finance a program administered by the Department of Rail and Public Transportation designed  
612 to promote the use of public transportation and ridesharing throughout Virginia.

613 (ii) To finance up to 80 percent of the cost of the development and implementation of projects where  
614 the purpose of such project is to enhance the provision and use of public transportation services.

615 (d) Of the funds pursuant to this section, 25 percent shall be allocated and distributed utilizing a  
616 tiered approach evaluated by the Transit Service Delivery Advisory Committee along with the Director  
617 of Rail and Public Transportation and established by the Commonwealth Transportation Board for  
618 capital purposes based on asset need and anticipated state participation level and revenues. The tier  
619 distribution measures may be evaluated by the Transit Service Delivery Advisory Committee along with  
620 the Director of Rail and Public Transportation every three years and, if redefined by the Board, shall be  
621 published at least one year in advance of being applied. Funds allocated for debt service payments shall  
622 be included in the tier that applies to the capital asset that is leveraged.

623 (e) Transfer of funds from funding categories in subdivisions 4 b (2)(c) and 4 b (2)(d) to 4 b (2)(b)  
624 shall be considered by the Commonwealth Transportation Board in times of statewide economic distress  
625 or statewide special need.

626 (f) The Department of Rail and Public Transportation may reserve a balance of up to five percent of  
627 the Commonwealth Mass Transit Fund revenues under this subsection in order to assure better stability  
628 in providing operating and capital funding to transit entities from year to year.

629 (3) The Commonwealth Mass Transit Fund shall not be allocated without requiring a local match  
630 from the recipient.

631 c. There is hereby created in the Department of the Treasury a special nonreverting fund known as  
632 the Commonwealth Transit Capital Fund. The Commonwealth Transit Capital Fund shall be part of the  
633 Commonwealth Mass Transit Fund. The Commonwealth Transit Capital Fund subaccount shall be  
634 established on the books of the Comptroller and consist of such moneys as are appropriated to it by the  
635 General Assembly and of all donations, gifts, bequests, grants, endowments, and other moneys given,  
636 bequeathed, granted, or otherwise made available to the Commonwealth Transit Capital Fund. Any funds  
637 remaining in the Commonwealth Transit Capital Fund at the end of the biennium shall not revert to the  
638 general fund, but shall remain in the Commonwealth Transit Capital Fund. Interest earned on funds  
639 within the Commonwealth Transit Capital Fund shall remain in and be credited to the Commonwealth  
640 Transit Capital Fund. Proceeds of the Commonwealth Transit Capital Fund may be paid to any political  
641 subdivision, another public entity created by an act of the General Assembly, or a private entity as  
642 defined in § 33.2-1800 and for purposes as enumerated in subdivision 7 of § 33.2-1701 or expended by  
643 the Department of Rail and Public Transportation for the purposes specified in this subdivision.  
644 Revenues of the Commonwealth Transit Capital Fund shall be used to support capital expenditures  
645 involving the establishment, improvement, or expansion of public transportation services through specific  
646 projects approved by the Commonwealth Transportation Board. The Commonwealth Transit Capital  
647 Fund shall not be allocated without requiring a local match from the recipient.

648 d. The Commonwealth Transportation Board may allocate up to three and one-half percent of the  
649 funds set aside for the Commonwealth Mass Transit Fund to support costs of project development,  
650 project administration, and project compliance incurred by the Department of Rail and Public  
651 Transportation in implementing rail, public transportation, and congestion management grants and  
652 programs.

653 5. Funds for Metro shall be paid by the Northern Virginia Transportation ~~Commission (NVTC)~~  
654 *Authority* to the Washington Metropolitan Area Transit Authority (WMATA) and be a credit to the  
655 Counties of Arlington and Fairfax and the Cities of Alexandria, Falls Church, and Fairfax in the  
656 following manner:

657 a. Local obligations for debt service for WMATA rail transit bonds apportioned to each locality  
658 using WMATA's capital formula shall be paid first by ~~NVTC~~ *the Northern Virginia Transportation*  
659 *Authority*. ~~NVTC~~ *The Northern Virginia Transportation Authority* shall use 95 percent state aid for these  
660 payments.

661 b. The remaining funds shall be apportioned to reflect WMATA's allocation formulas by using the  
662 related WMATA-allocated subsidies and relative shares of local transit subsidies. Capital costs shall  
663 include 20 percent of annual local bus capital expenses. ~~Hold harmless protections and obligations for~~  
664 ~~NVTC's jurisdictions agreed to by NVTC on November 5, 1998, shall remain in effect.~~

665 Appropriations from the Commonwealth Mass Transit Fund are intended to provide a stable and  
666 reliable source of revenue as defined by Public Law 96-184.

667 6. Notwithstanding any other provision of law, funds allocated to Metro may be disbursed by the  
668 Department of Rail and Public Transportation directly to Metro or to any other transportation entity that  
669 has an agreement to provide funding to Metro.

670 B. The sales and use tax revenue generated by a one percent sales and use tax shall be distributed  
671 among the counties and cities of the Commonwealth in the manner provided in subsections C and D.

672 C. The localities' share of the net revenue distributable under this section among the counties and  
673 cities shall be apportioned by the Comptroller and distributed among them by warrants of the

674 Comptroller drawn on the Treasurer of Virginia as soon as practicable after the close of each month  
675 during which the net revenue was received into the state treasury. The distribution of the localities' share  
676 of such net revenue shall be computed with respect to the net revenue received into the state treasury  
677 during each month, and such distribution shall be made as soon as practicable after the close of each  
678 such month.

679 D. The net revenue so distributable among the counties and cities shall be apportioned and  
680 distributed upon the basis of the latest yearly estimate of the population of cities and counties ages five  
681 to 19, provided by the Weldon Cooper Center for Public Service of the University of Virginia. Such  
682 population estimate produced by the Weldon Cooper Center for Public Service of the University of  
683 Virginia shall account for persons who are domiciled in orphanages or charitable institutions or who are  
684 dependents living on any federal military or naval reservation or other federal property within the school  
685 division in which the institutions or federal military or naval reservation or other federal property is  
686 located. Such population estimate produced by the Weldon Cooper Center for Public Service of the  
687 University of Virginia shall account for members of the military services who are under 20 years of age  
688 within the school division in which the parents or guardians of such persons legally reside. Such  
689 population estimate produced by the Weldon Cooper Center for Public Service of the University of  
690 Virginia shall account for individuals receiving services in state hospitals, state training centers, or  
691 mental health facilities, persons who are confined in state or federal correctional institutions, or persons  
692 who attend the Virginia School for the Deaf and the Blind within the school division in which the  
693 parents or guardians of such persons legally reside. Such population estimate produced by the Weldon  
694 Cooper Center for Public Service of the University of Virginia shall account for persons who attend  
695 institutions of higher education within the school division in which the student's parents or guardians  
696 legally reside. To such estimate, the Department of Education shall add the population of students with  
697 disabilities, ages two through four and 20 through 21, as provided to the Department of Education by  
698 school divisions. The revenue so apportionable and distributable is hereby appropriated to the several  
699 counties and cities for maintenance, operation, capital outlays, debt and interest payments, or other  
700 expenses incurred in the operation of the public schools, which shall be considered as funds raised from  
701 local resources. In any county, however, wherein is situated any incorporated town constituting a school  
702 division, the county treasurer shall pay into the town treasury for maintenance, operation, capital outlays,  
703 debt and interest payments, or other expenses incurred in the operation of the public schools, the proper  
704 proportionate amount received by him in the ratio that the school population of such town bears to the  
705 school population of the entire county. If the school population of any city or of any town constituting a  
706 school division is increased by the annexation of territory since the last estimate of school population  
707 provided by the Weldon Cooper Center for Public Service, such increase shall, for the purposes of this  
708 section, be added to the school population of such city or town as shown by the last such estimate and a  
709 proper reduction made in the school population of the county or counties from which the annexed  
710 territory was acquired.

711 E. Beginning July 1, 2000, of the remaining sales and use tax revenue, the revenue generated by a  
712 two percent sales and use tax, up to an annual amount of \$13 million, collected from the sales of  
713 hunting equipment, auxiliary hunting equipment, fishing equipment, auxiliary fishing equipment,  
714 wildlife-watching equipment, and auxiliary wildlife-watching equipment in Virginia, as estimated by the  
715 most recent U.S. Department of the Interior, Fish and Wildlife Service and U.S. Department of  
716 Commerce, Bureau of the Census National Survey of Fishing, Hunting, and Wildlife-Associated  
717 Recreation, shall be paid into the Game Protection Fund established under § 29.1-101 and shall be used,  
718 in part, to defray the cost of law enforcement. Not later than 30 days after the close of each quarter, the  
719 Comptroller shall transfer to the Game Protection Fund the appropriate amount of collections to be  
720 dedicated to such Fund. At any time that the balance in the Capital Improvement Fund, established  
721 under § 29.1-101.01, is equal to or in excess of \$35 million, any portion of sales and use tax revenues  
722 that would have been transferred to the Game Protection Fund, established under § 29.1-101, in excess  
723 of the net operating expenses of the Board, after deduction of other amounts which accrue to the Board  
724 and are set aside for the Game Protection Fund, shall remain in the general fund until such time as the  
725 balance in the Capital Improvement Fund is less than \$35 million.

726 F. 1. Of the net revenue generated from the one-half percent increase in the rate of the state sales  
727 and use tax effective August 1, 2004, pursuant to enactments of the 2004 Special Session I of the  
728 General Assembly, the Comptroller shall transfer from the general fund of the state treasury to the  
729 Public Education Standards of Quality/Local Real Estate Property Tax Relief Fund established under  
730 § 58.1-638.1 an amount equivalent to one-half of the net revenue generated from such one-half percent  
731 increase as provided in this subdivision. The transfers to the Public Education Standards of  
732 Quality/Local Real Estate Property Tax Relief Fund under this subdivision shall be for one-half of the  
733 net revenue generated (and collected in the succeeding month) from such one-half percent increase for  
734 the month of August 2004 and for each month thereafter.

735 2. Beginning July 1, 2013, of the remaining sales and use tax revenue, an amount equal to the

736 revenue generated by a 0.125 percent sales and use tax shall be distributed to the Public Education  
737 Standards of Quality/Local Real Estate Property Tax Relief Fund established under § 58.1-638.1, and be  
738 used for the state's share of Standards of Quality basic aid payments.

739 3. For the purposes of the Comptroller making the required transfers under subdivision 1 and 2, the  
740 Tax Commissioner shall make a written certification to the Comptroller no later than the twenty-fifth of  
741 each month certifying the sales and use tax revenues generated in the preceding month. Within three  
742 calendar days of receiving such certification, the Comptroller shall make the required transfers to the  
743 Public Education Standards of Quality/Local Real Estate Property Tax Relief Fund.

744 G. (Contingent expiration date) Beginning July 1, 2013, of the remaining sales and use tax revenue,  
745 an amount equal to the following percentages of the revenue generated by a one-half percent sales and  
746 use tax, such as that paid to the Transportation Trust Fund as provided in subdivision A 1, shall be paid  
747 to the Highway Maintenance and Operating Fund established pursuant to § 33.2-1530:

- 748 1. For fiscal year 2014, an amount equal to 10 percent;
- 749 2. For fiscal year 2015, an amount equal to 20 percent;
- 750 3. For fiscal year 2016, an amount equal to 30 percent; and
- 751 4. For fiscal year 2017 and thereafter, an amount equal to 35 percent.

752 The Highway Maintenance and Operating Fund's share of the net revenue distributable under this  
753 subsection shall be computed as an estimate of the net revenue to be received into the state treasury  
754 each month, and such estimated payment shall be adjusted for the actual net revenue received in the  
755 preceding month. All payments shall be made to the Fund on the last day of each month.

756 H. (Contingent expiration date) 1. The additional revenue generated by increases in the state sales  
757 and use tax from Planning District 8 pursuant to §§ 58.1-603.1, 58.1-604.01, 58.1-604.1, and 58.1-614  
758 shall be deposited by the Comptroller in the fund established under § 33.2-2509.

759 2. The additional revenue generated by increases in the state sales and use tax from Planning District  
760 23 pursuant to §§ 58.1-603.1, 58.1-604.01, 58.1-604.1, and 58.1-614 shall be deposited by the  
761 Comptroller in the fund established under § 33.2-2600.

762 3. The additional revenue generated by increases in the state sales and use tax in any other Planning  
763 District pursuant to §§ 58.1-603.1, 58.1-604.01, 58.1-604.1, and 58.1-614 shall be deposited into special  
764 funds that shall be established by appropriate legislation.

765 4. The net revenues distributable under this subsection shall be computed as an estimate of the net  
766 revenue to be received by the state treasury each month, and such estimated payment shall be adjusted  
767 for the actual net revenue received in the preceding month. All payments shall be made to the  
768 appropriate funds on the last day of each month.

769 I. If errors are made in any distribution, or adjustments are otherwise necessary, the errors shall be  
770 corrected and adjustments made in the distribution for the next quarter or for subsequent quarters.

771 J. The term "net revenue," as used in this section, means the gross revenue received into the general  
772 fund or the Transportation Trust Fund of the state treasury under the preceding sections of this chapter,  
773 less refunds to taxpayers.

774 **§ 58.1-2294. Disclosure of information; penalties.**

775 A. The Commissioner may divulge tax information collected in administering this chapter to the Tax  
776 Commissioner, or to any director of finance or other authorized collector of county, city, or town taxes  
777 who, for the performance of his official duties, requests the same in writing setting forth the reasons for  
778 such request. The Commissioner may also divulge to the ~~executive directors~~ *chief executive officer* of  
779 the Northern Virginia Transportation ~~Commission Authority~~ and *executive director* of the Potomac and  
780 Rappahannock Transportation Commission for their confidential use such tax information as may be  
781 necessary to facilitate the collection of the taxes levied under this chapter.

782 B. Any person to whom tax information is divulged pursuant to this section shall be subject to the  
783 prohibitions and penalties prescribed in § 58.1-3 as though that person were a tax official as defined in  
784 that section.