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HOUSE BILL NO. 424

Offered January 8, 2020

Prefiled January 3, 2020

A BILL to amend and reenact §§ 4.1-235 and 9.1-110 of the Code of Virginia and to amend the Code of Virginia by adding a section numbered 22.1-279.10, relating to requiring a school resource officer in every school; School Resource Officer Supplementary Fund created.

Patron—McGuire

Referred to Committee on Education

Be it enacted by the General Assembly of Virginia:

1. That §§ 4.1-235 and 9.1-110 of the Code of Virginia are amended and reenacted and that the Code of Virginia is amended by adding a section numbered 22.1-279.10 as follows:

§ 4.1-235. Collection; computation, distribution of tax on wine and other alcoholic beverages; refunds and adjustments.

A. The Board shall collect the state taxes levied pursuant to §§ 4.1-213 and 4.1-234 as follows:

1. Collection shall be from the purchaser at the time of or prior to sale, except as to sales made to wholesale wine licensees. Wholesale wine licensees shall collect the taxes at the time of or prior to sale to retail licensees, and shall remit such taxes monthly to the Board, along with such reports as may be required by the Board, at the time and in the manner prescribed by the Board.

2. In establishing the prices for items sold by it to persons other than wholesale licensees, the Board shall include a reasonable markup. The liter tax or 20 percent tax, as appropriate, shall then be added to the price of each container of alcoholic beverages. The four percent tax on vermouth and farm winery wines and ciders shall then be added for those products. In all cases the final price for each container may be established so as to be a multiple of five or rounded to end with a nine.

In accounting for the state tax on sales the Board shall divide the net sales for the quarter by 1.20 and multiply the result by 20 percent. As to the sale of vermouth and farm winery wine and cider, the Board shall divide the net sales for the quarter by 1.04 and multiply the result by four percent.

B. 1. The amount of tax collected under this section during each quarter shall, within 50 days after the close of such quarter, be certified to the Comptroller by the Board and shall be transferred by him from the special fund described in § 4.1-116 to the general fund of the state treasury, *except as provided in subdivision 3*. The Board shall, not later than June 20 of every year, estimate the yield of the state tax on sales imposed by §§ 4.1-213 and 4.1-234 for the quarter ending June 30 and certify the amount of such estimate to the Comptroller, whereupon the Comptroller shall, before the end of the month, transfer the amount of such estimate from the special fund described in § 4.1-116 to the general fund of the state treasury, *except as provided in subdivision 3*, subject to such adjustment on account of an overestimate or underestimate as may be indicated within 50 days after the close of the quarter ending on June 30.

2. Forty-four percent of the amount derived from the liter tax levied pursuant to §§ 4.1-213 and 4.1-234 shall be transferred to the general fund and paid to the several counties, cities, and towns of the Commonwealth in proportion to their respective populations, and is appropriated for such purpose.

The counties, cities, and towns shall in no event receive from the taxes derived from the sale of wines less revenue than was received by such counties, cities, and towns for the year ending June 30, 1976.

The portion of wine liter tax and cider markup collected pursuant to §§ 4.1-213 and 4.1-234 that is attributable to the sale of wine and cider produced by a farm winery shall be deposited in the Virginia Wine Promotion Fund established pursuant to § 3.2-3005.

Twelve percent of the amount derived from the liter tax levied shall be retained by the Board as operating revenue and distributed as provided in § 4.1-117.

3. *Forty-four percent of the amount derived from (i) state license taxes levied pursuant to § 4.1-231, (ii) the tax on other alcoholic beverages levied pursuant to subsection B of § 4.1-234, and (iii) the excise tax on beer and wine coolers levied pursuant to § 4.1-236 shall be transferred to the School Resource Officer Supplementary Fund created pursuant to § 22.1-279.10.*

C. As used in this section, the term "net sales" means gross sales less refunds to customers.

D. The Board may make a refund or adjustment of any tax paid to it under this section when (i) the wine upon which such tax has been paid has been condemned and is not permitted to be sold in the Commonwealth, or (ii) wine is returned by a retail licensee to a wholesale wine licensee for refund in accordance with Board regulations or approval. Any claim for such refund or adjustment shall be made

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59 to the Board in the report filed with the Board by the wholesale wine licensee for the period in which
60 such return and refund occurs.

61 **§ 9.1-110. School Resource Officer Grants Program and Fund.**

62 A. From the funds appropriated for such purpose and from the gifts, donations, grants, bequests, and
63 other funds received on its behalf, there is established (i) the School Resource Officer Grants Program,
64 to be administered by the Board, in consultation with the Board of Education, and (ii) a special
65 nonreverting fund within the state treasury known as the School Resource Officer Incentive Grants Fund,
66 hereinafter known as the "Fund." The Fund shall be established on the books of the Comptroller, and
67 any moneys remaining in the Fund at the end of the biennium shall not revert to the general fund but
68 shall remain in the Fund. Interest earned on such funds shall remain in the Fund and be credited to it.

69 Subject to the authority of the Board to provide for its disbursement, the Fund shall be disbursed to
70 award matching grants to local law-enforcement agencies and local school boards that have established a
71 collaborative agreement to employ uniformed school resource officers, as defined in § 9.1-101, *in*
72 *addition to the school resource officer or officers employed pursuant to subsection B of § 22.1-279.10,*
73 *in middle and high schools within the relevant school division.* The Board may disburse annually up to
74 five percent of the Fund for the training of the school resource officers. School resource officers shall be
75 certified law-enforcement officers and shall be employed to help ensure safety and prevent truancy and
76 violence in schools.

77 B. The Board shall establish criteria for making grants from the Fund, including procedures for
78 determining the amount of a grant and the required local match. Any grant of general funds shall be
79 matched by the locality on the basis of the composite index of local ability to pay. The Board may
80 adopt guidelines governing the Program and the employment and duties of the school resource officers
81 as it deems necessary and appropriate.

82 **§ 22.1-279.10. School resource officer required in every school; School Resource Officer**
83 **Supplementary Fund.**

84 A. *There is hereby created in the state treasury a special nonreverting fund to be known as the*
85 *School Resource Officer Supplementary Fund, referred to in this section as "the Fund." The Fund shall*
86 *be established on the books of the Comptroller. All tax revenues accruing to the Fund pursuant to*
87 *subdivision B 3 of § 4.1-235, all funds appropriated to the Fund, and any gifts, donations, grants,*
88 *bequests, and other funds received on its behalf shall be paid into the state treasury and credited to the*
89 *Fund. Interest earned on moneys in the Fund shall remain in the Fund and be credited to it. Any*
90 *moneys remaining in the Fund, including interest thereon, at the end of each fiscal year shall not revert*
91 *to the general fund but shall remain in the Fund. Moneys in the Fund shall be used solely for the*
92 *purposes of funding the costs of school boards employing school resource officers as described in this*
93 *section. Expenditures and disbursements from the Fund shall be made by the State Treasurer on*
94 *warrants issued by the Comptroller upon written request signed by the Superintendent of Public*
95 *Instruction or his designee. If funds in the Fund are insufficient to pay for the costs of employing school*
96 *resource officers as described in this section, any deficit shall be funded from the general fund as*
97 *provided in the general appropriation act.*

98 B. *Each school board, in coordination with the local law-enforcement agency, shall place at least*
99 *one full-time school resource officer, as defined in § 9.1-101, in each public elementary and secondary*
100 *school in the school division.*