

# VIRGINIA ACTS OF ASSEMBLY -- 1997 SESSION

## CHAPTER 301

*An Act to amend the Code of Virginia by adding a section numbered 58.1-346.4:1, relating to voluntary contributions to the Department for the Aging by designation on the Virginia income tax return.*

[H 1909]

Approved March 12, 1997

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

**1. That the Code of Virginia is amended by adding a section numbered 58.1-346.4:1 as follows:**

*§ 58.1-346.4:1. Voluntary contributions to the Department for the Aging.*

*A. For taxable years beginning on and after January 1, 1997, any individual eligible to receive a tax refund pursuant to § 58.1-309 may designate at the time of filing the return a contribution of any amount of such refund to the Department for the Aging. Such revenues shall be used for the enhancement of transportation services for the elderly and disabled.*

*B. The Tax Commissioner shall determine annually the total amount of revenue designated for the Department for the Aging on all state income tax returns. The revenues collected pursuant to subsection A shall be deposited into the general fund of the state treasury. The State Treasurer shall credit the total amount collected to a special fund entitled the Transportation Services for the Elderly and Disabled Fund. All moneys so deposited in such fund shall be used by the Department for the Aging for the enhancement of transportation services for the elderly and disabled.*

*C. The Department for the Aging shall conduct an annual audit of the moneys received pursuant to this section and shall provide an evaluation of all programs funded pursuant to this section annually to the Secretary of Health and Human Resources.*