

VIRGINIA ACTS OF ASSEMBLY -- 1997 RECONVENED SESSION

CHAPTER 890

An Act to amend the Code of Virginia by adding a section numbered 58.1-346.6, relating to voluntary Chesapeake Bay Restoration Contributions.

[H 2589]

Approved April 2, 1997

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding a section numbered 58.1-346.6 as follows:

§ 58.1-346.6. Voluntary "Chesapeake Bay Restoration Contribution."

A. For all taxable years beginning on or after January 1, 1997, any individual, at the time of filing a return, may make a voluntary "Chesapeake Bay Restoration Contribution," not to be less than one dollar, to be used to help fund Chesapeake Bay and its tributaries restoration activities in accordance with tributary plans developed pursuant to Article 2 (§ 2.1-51.12:1 et seq.) of Chapter 5.1 of Title 2.1.

B. An individual may make a voluntary contribution by designating any amount of tax refund if the individual is eligible to receive a tax refund pursuant to § 58.1-309.

C. An individual may make a voluntary contribution by making payment to the Department if the individual is not eligible to receive a tax refund pursuant to § 58.1-309 or if the amount of such tax refund is less than the amount of the voluntary contribution.

D. All moneys collected pursuant to this section shall be deposited into the state treasury.

E. The Tax Commissioner shall annually determine the total amount of voluntary contributions and shall report the same to the State Treasurer, who shall credit that amount to a special nonreverting fund to be administered by the Office of the Secretary of Natural Resources. All moneys so deposited shall be used for the purposes of providing grants for the implementation of tributary plans developed pursuant to Article 2 (§ 2.1-51.12:1 et seq.) of Chapter 5.1 of Title 2.1.