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HOUSE JOINT RESOLUTION NO. 640

Offered January 20, 1997

Requesting the Secretary of Health and Human Resources, with the assistance of the Secretary of Finance, to conduct a study to determine how the Commonwealth can encourage, facilitate, and promote citizen involvement in and assistance to charitable and nonprofit organizations.

Patron—McClure

Referred to Committee on Finance

WHEREAS, charitable and nonprofit organizations, including public and private educational organizations, religious societies, cultural groups, and artistic organizations, provide a variety of beneficial services to the citizens of the Commonwealth; and

WHEREAS, support from volunteers and benefactors enables charitable and nonprofit organizations to enhance the quality of these services to the community; and

WHEREAS, the Commonwealth desires to stimulate support for and participation by its citizens in volunteer efforts to assist nonprofit organizations and charities; now, therefore, be it

RESOLVED by the House of Delegates, the Senate concurring, That the Secretary of Health and Human Resources, with the assistance of the Secretary of Finance, be requested to conduct a study to determine how the Commonwealth can encourage, facilitate, and promote citizen involvement in and assistance to charitable and nonprofit organizations. In conducting the study, the Secretary shall consider:

1. The feasibility of increasing tax deductions or credits against Virginia's state income tax for gifts to charities and nonprofit organizations, including the advisability of a tax credit on a dollar-for-dollar basis of any donation above \$1,000 with a \$500 maximum credit limit for individual taxpayers and tax incentives for corporate and business entities;

2. Ways of promoting and facilitating "time dollars" to recognize individuals who contribute services to charitable and nonprofit organizations;

3. Methods by which the role of community organizations may be enhanced in the delivery of services and meeting the needs of Virginia citizens; and

4. Any other matter that may encourage activities by charitable and nonprofit organizations.

The Secretary of Health and Human Resources shall complete his work in time to submit his findings and recommendations to the Governor and the 1998 Regular Session of the General Assembly as provided in the procedures of the Division of Legislative Automated Systems for the processing of legislative documents.

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