

980756323

HOUSE BILL NO. 1174

Offered January 26, 1998

A BILL to amend and reenact §§ 2.1-1.6 and 9-6.25:1 of the Code of Virginia and to amend the Code of Virginia by adding in Title 3.1 a chapter numbered 45, consisting of sections numbered 3.1-1104 through 3.1-1108, and by adding sections numbered 58.1-333.1 and 58.1-430.1, relating to the Virginia Charity Food Assistance Act.

Patrons—Landes, Christian, Crittenden, Diamonstein, Grayson, Hamilton, Johnson, Van Yahres and Weatherholtz; Senators: Hanger and Maxwell

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That §§ 2.1-1.6 and 9-6.25:1 of the Code of Virginia are amended and reenacted, and that the Code of Virginia is amended by adding in Title 3.1 a chapter numbered 45, consisting of sections numbered 3.1-1104 through 3.1-1108, and by adding a sections numbered 58.1-333.1 and 58.1-430.1 as follows:

§ 2.1-1.6. State boards.

A. There shall be, in addition to such others as may be established by law, the following permanent collegial bodies affiliated with a state agency within the executive branch:

Accountancy, Board for

Aging, Advisory Board on the

Agriculture and Consumer Services, Board of

Air Pollution, State Advisory Board on

Alcoholic Beverage Control Board, Virginia

Apple Board, Virginia State

Appomattox State Scenic River Advisory Board

Aquaculture Advisory Board

Architects, Professional Engineers, Land Surveyors and Landscape Architects, State Board for

Art and Architectural Review Board

Athletic Board, Virginia

Auctioneers Board

Audiology and Speech-Language Pathology, Board of

Aviation Board, Virginia

Barbers, Board for

Branch Pilots, Board for

Bright Flue-Cured Tobacco Board, Virginia

Building Code Technical Review Board, State

Catoctin Creek State Scenic River Advisory Board

Cattle Industry Board, Virginia

Cave Board

Certified Seed Board, State

Chesapeake Bay Local Assistance Board

Charity Food Assistance Advisory Board

Chickahominy State Scenic River Advisory Board

Child Abuse and Neglect, Advisory Board on

Chippokes Plantation Farm Foundation, Board of Trustees

Clinch Scenic River Advisory Board

Coal Mining Examiners, Board of

Coal Research and Development Advisory Board, Virginia

Coal Surface Mining Reclamation Fund Advisory Board

Conservation and Development of Public Beaches, Board on

Conservation and Recreation, Board of

Contractors, Board for

Corn Board, Virginia

Correctional Education, Board of

Corrections, State Board of

Cosmetology, Board for

Criminal Justice Services Board

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HB1174

60 Dark-Fired Tobacco Board, Virginia
61 Deaf and Hard-of-Hearing, Advisory Board for the Department for the
62 Dentistry, Board of
63 Design-Build/Construction Management Review Board
64 Education, State Board of
65 Egg Board, Virginia
66 Emergency Medical Services Advisory Board, State
67 Farmers Market Board, Virginia
68 Fire Services Board, Virginia
69 Forestry, Board of
70 Funeral Directors and Embalmers, Board of
71 Game and Inland Fisheries, Board of
72 Geology, Board for
73 Goose Creek Scenic River Advisory Board
74 Health Planning Board, Virginia
75 Health Professions, Board of
76 Health, State Board of
77 Hearing Aid Specialists, Board for
78 Hemophilia Advisory Board
79 Historic Resources, Board of
80 Housing and Community Development, Board of
81 Irish Potato Board, Virginia
82 Juvenile Justice, State Board of
83 Litter Control and Recycling Fund Advisory Board
84 Marine Products Board, Virginia
85 Medical Advisory Board, Department of Motor Vehicles
86 Medicare and Medicaid, Advisory Board on
87 Medicine, Board of
88 Mental Health, Mental Retardation and Substance Abuse Services Board, State
89 Migrant and Seasonal Farmworkers Board
90 Military Affairs, Board of
91 Mineral Mining Examiners, Board of
92 Minority Business Enterprise, Interdepartmental Board of the Department of
93 Networking Users Advisory Board, State
94 Neurotrauma Initiative Advisory Board, Commonwealth
95 North Meherrin State Scenic River Advisory Board
96 Nottoway State Scenic River Advisory Board
97 Nursing, Board of
98 Nursing Home Administrators, Board of
99 Occupational Therapy, Advisory Board on
100 Oil and Gas Conservation Board, Virginia
101 Opticians, Board for
102 Optometry, Board of
103 Peanut Board, Virginia
104 Personnel Advisory Board
105 Pesticide Control Board
106 Pharmacy, Board of
107 Physical Therapy to the Board of Medicine, Advisory Board on
108 Plant Pollination Advisory Board
109 Polygraph Examiners Advisory Board
110 Pork Industry Board, Virginia
111 Poultry Products Board, Virginia
112 Private College Advisory Board
113 Private Security Services Advisory Board
114 Professional and Occupational Regulation, Board for
115 Professional Counselors, Board of
116 Professional Soil Scientists, Board for
117 Psychiatric Advisory Board
118 Psychology, Board of
119 Public Buildings Board, Virginia
120 Public Broadcasting Board, Virginia
121 Radiation Advisory Board

- 122 Real Estate Appraiser Board
- 123 Real Estate Board
- 124 Reciprocity Board, Department of Motor Vehicles
- 125 Recreational Fishing Advisory Board, Virginia
- 126 Recreation Specialists, Board of
- 127 Reforestation Board
- 128 Rehabilitation Providers, Advisory Board on
- 129 Rehabilitative Services, Board of
- 130 Respiratory Therapy, Advisory Board on
- 131 Rockfish State Scenic River Advisory Board
- 132 Safety and Health Codes Board
- 133 Seed Potato Board
- 134 Sewage Handling and Disposal Appeal Review Board, State Health Department
- 135 Shenandoah State Scenic River Advisory Board
- 136 Small Business Advisory Board
- 137 Small Business Environmental Compliance Advisory Board
- 138 Small Grains Board, Virginia
- 139 Social Services, Board of
- 140 Social Work, Board of
- 141 Soil and Water Conservation Board, Virginia
- 142 Soybean Board, Virginia
- 143 State Air Pollution Control Board
- 144 Substance Abuse Certification Board
- 145 Surface Mining Review, Board of
- 146 Sweet Potato Board, Virginia
- 147 T & M Vehicle Dealers' Advisory Board
- 148 Teacher Education and Licensure, Advisory Board on
- 149 Transportation Board, Commonwealth
- 150 Transportation Safety, Board of
- 151 Treasury Board, The, Department of the Treasury
- 152 Veterans' Affairs, Board on
- 153 Veterinary Medicine, Board of
- 154 Virginia Board for Asbestos and Lead
- 155 Virginia Coal Mine Safety Board
- 156 Virginia Correctional Enterprises Advisory Board
- 157 Virginia Cotton Board
- 158 Virginia Employment Commission, State Advisory Board for the
- 159 Virginia Geographic Information Network Advisory Board
- 160 Virginia Horse Industry Board
- 161 Virginia Manufactured Housing Board
- 162 Virginia Retirement System, Board of Trustees
- 163 Virginia Schools for the Deaf and the Blind, Advisory Commission on the
- 164 Virginia Sheep Industry Board
- 165 Virginia Veterans Cemetery Board
- 166 Virginia Waste Management Board
- 167 Visually Handicapped, Virginia Board for the
- 168 Voluntary Formulary Board, Virginia
- 169 War Memorial Foundation, Virginia, Board of Trustees
- 170 Waste Management Facility Operators, Board for
- 171 Water Resources Research Center Statewide Advisory Board, Virginia
- 172 Waterworks and Wastewater Works Operators, Board for
- 173 Well Review Board, Virginia.
- 174 B. Notwithstanding the definition for "board" as provided in § 2.1-1.2, the following entities shall be
- 175 referred to as boards:
- 176 Compensation Board
- 177 State Board of Elections
- 178 State Water Control Board
- 179 Virginia Parole Board
- 180 Virginia Veterans Care Center Board of Trustees.

CHAPTER 45.

VIRGINIA CHARITY FOOD ASSISTANCE ACT.

183 § 3.1-1104. Definitions.

184 As used in this chapter, unless the context requires a different meaning:

185 "Board" means the Board of Agriculture and Consumer Services.

186 "Business firm" means any corporation, partnership, electing small business (Subchapter S)
187 corporation, limited liability company, or sole proprietorship authorized to do business in this
188 Commonwealth subject to tax imposed by Articles 2 (§ 58.1-320 et seq.) and 10 (§ 58.1-400 et seq.) of
189 Chapter 3, Chapter 12 (§ 58.1-1200 et seq.), Article 1 (§ 58.1-2500 et seq.) of Chapter 25, or Article 2
190 (§ 58.1-2620 et seq.) of Chapter 26 of Title 58.1.

191 "Charity food provider" means a nonprofit, charitable organization which operates on a continuing
192 basis as a food pantry, soup kitchen, community kitchen, emergency shelter, or other program which
193 seeks to relieve the incidence of hunger, undernutrition, or short-term food or nutritional shortages
194 among needy individuals and families, homeless people, or victims of domestic violence.

195 "Commissioner" means the Commissioner of the Virginia Department of Agriculture and Consumer
196 Services.

197 "Department" means the Virginia Department of Agriculture and Consumer Services.

198 "Food bank" means a nonprofit charitable organization that (i) is exempt from income taxation
199 under the provisions of §§ 501 (c) (3) and 501 (c) (4) of the Internal Revenue Code of 1986, as
200 amended from time to time, and (ii) distributes food to charity food providers.

201 § 3.1-1105. Virginia Charity Food Assistance Advisory Board.

202 A. There is hereby established within the Department the Virginia Charity Food Assistance Advisory
203 Board, which shall advise the Board and the Department on the implementation of the Virginia charity
204 food donation tax credit and the Virginia Charity Food Purchase Program and study programs or other
205 ways the Department or other agencies might help to reduce the incidence of hunger, undernutrition,
206 and short-term food or nutritional shortages among the needy. The Advisory Board shall consist of
207 twelve members to be appointed by the Governor, and shall include one of representative each of the
208 following: a statewide agriculture organization, the Virginia Cooperative Extension Service, the
209 wholesale grocery industry, the retail grocery industry, the food processing industry, the dairy industry,
210 the poultry industry, and the bottling industry. Four members shall represent food banks.

211 B. The Advisory Board shall annually elect a chairman from among its members. The chairman shall
212 fix the times and places of meetings. Members of the Advisory Board shall serve without compensation
213 but shall be reimbursed for their reasonable and necessary expenses incurred in the performance of
214 their duties as Advisory Board members.

215 3.1-1106. Charity Food Purchase Program; regulations; contracts; reports.

216 A The Virginia Charity Food Purchase Program is hereby established. The Program shall be
217 administered by the Department. The purpose of the Program shall be to provide food and grocery
218 products to food banks for distribution to charity food providers. The Board shall promulgate
219 regulations to govern the Department's purchase and distribution of food and grocery products under
220 the Program and shall seek the assistance of the Charity Food Assistance Advisory Board in developing
221 such regulations. The Department may, in implementing the Program, enter into contracts with food
222 banks. Food purchases made by the Department shall be made in accordance with the Virginia Public
223 Procurement Act (§ 11-35 et seq.). No person may be charged for food or encouraged to contribute
224 money in order to receive food under the Program.

225 B. Within ninety days after the end of each fiscal year, any food bank receiving food under the
226 Program shall submit to the Commissioner an annual report disclosing the types and amounts of food
227 and grocery products distributed to charity food providers under the Program.

228 C. Within 180 days after the end of each fiscal year, the Commissioner shall report to the Chairmen
229 of the House Appropriations and Senate Finance Committees the types and amounts of food distributed
230 to food banks and charity food providers under the Program.

231 § 3.1-1107. Allocation of tax credits authorized; requests; regulations.

232 A. Any food bank may submit a request to the Commissioner for an allocation of tax credits for use
233 by business firms making donations of food or grocery products to the food bank. The request shall set
234 forth the type and amount of food or grocery products expected to be donated, the number of charity
235 food providers that will benefit from such donations, and the estimated number of persons or households
236 that will benefit from such donation.

237 B. The Board shall promulgate regulations for the approval of such requests. Such regulations shall
238 include a requirement that an annual audit to be provided by the food bank as a prerequisite for
239 approval. Such regulations shall provide for the equitable allocation of the available amount of tax
240 credits among the approved requests. The Board shall seek the assistance of the Charity Food
241 Assistance Advisory Board in developing the regulations.

242 C. If the Commissioner approves a request, the food bank shall make the allocated tax credit
243 available to business firms making donations of food or grocery products. A food bank may not transfer

or assign an allocation of tax credits to another food bank without the approval of the Commissioner.

D. Through June 30, 2000, the total amount of tax credits granted for programs approved under this chapter for each fiscal year shall not exceed \$5,000,000. Tax credits shall not be authorized after fiscal year 2000.

§ 3.1-1108. Tax credit reporting and eligibility.

A. The Commissioner shall certify to the Department of Taxation, or in the case of business firms subject to tax under Article 1 (§ 58.1-2500 et seq.) of Chapter 25 or Article 2 (§ 58.1-2620 et seq.) of Chapter 26 of Title 58.1, to the State Corporation Commission, the applicability of the tax credit provided in this section for business firms.

B. A business firm shall be eligible for a credit against the taxes imposed by Articles 2 (§ 58.1-320 et seq.) and 10 (§ 58.1-400 et seq.) of Chapter 3, Chapter 12 (§ 58.1-1200 et seq.), Article 1 (§ 58.1-2500 et seq.) of Chapter 25, or Article 2 (§ 58.1-2620 et seq.) of Chapter 26 of Title 58.1, as applicable, in the amount of fifty percent of the fair market value of the food or grocery products donated by the business firm during its taxable year to a food bank to which tax credits have been allocated pursuant to § 3.1-1107. No tax credit of less than \$500 shall be granted for any donation, and a business firm shall not be allowed a tax credit in excess of \$500,000 per taxable year. No tax credit shall be granted to any business firm for donations to a food bank providing food assistance to employees of the business firm. Any tax credit not usable for the taxable year the donation was made may be carried over to the extent usable for the next five succeeding taxable years or until the full credit has been utilized, whichever is sooner. Credits granted to a partnership, electing small business (Subchapter S) corporation or limited liability company shall be allocated to their individual partners, shareholders, or members, respectively, in proportion to their ownership or interest in such business firms.

C. The Commissioner or his designee shall issue a tax credit to a business firm upon receipt of a certification made by a food bank to which tax credits have been allocated pursuant to § 3.1-1107. The certification shall identify the date, type, amount and value of the food or grocery products donation received by the food bank and the business firm making the donation. A business entity shall be eligible for a tax credit under this section only to the extent that sufficient tax credits allocated to a food bank are available.

§ 9-6.25:1. Advisory boards, commissions and councils.

There shall be, in addition to such others as may be designated in accordance with § 9-6.25, the following advisory boards, commissions and councils within the executive branch:

Advisory Board for the Department for the Deaf and Hard-of-Hearing

Advisory Board for the Department for the Aging

Advisory Board on Child Abuse and Neglect

Advisory Board on Medicare and Medicaid

Advisory Board on Occupational Therapy

Advisory Board on Physical Therapy to the Board of Medicine

Advisory Board on Rehabilitation Providers

Advisory Board on Respiratory Therapy to the Board of Medicine

Advisory Board on Teacher Education and Licensure

Advisory Commission on the Virginia Schools for the Deaf and the Blind

Advisory Council on Revenue Estimates

Advisory Council on the Virginia Business-Education Partnership Program

Appomattox State Scenic River Advisory Board

Aquaculture Advisory Board

Art and Architectural Review Board

Board for the Visually Handicapped

Board of Directors, Virginia Truck and Ornamentals Research Station

Board of Forestry

Board of Military Affairs

Board of Rehabilitative Services

Board of Transportation Safety

Board of Trustees of the Family and Children's Trust Fund

Board of Visitors, Gunston Hall Plantation

Board on Veterans' Affairs

Catoctin Creek State Scenic River Advisory Board

Cave Board

Charity Food Assistance Advisory Board

Chickahominy State Scenic River Advisory Board

Clinch Scenic River Advisory Board

305	Coal Surface Mining Reclamation Fund Advisory Board
306	Coastal Land Management Advisory Council, Virginia
307	Commonwealth Competition Council
308	Council on Indians
309	Council on the Status of Women
310	Debt Capacity Advisory Committee
311	Emergency Medical Services Advisory Board
312	Falls of the James Committee
313	Goose Creek Scenic River Advisory Board
314	Governor's Council on Alcohol and Drug Abuse Problems
315	Governor's Mined Land Reclamation Advisory Committee
316	Hemophilia Advisory Board
317	Human Services Information and Referral Advisory Council
318	Interagency Coordinating Council on Housing for the Disabled
319	Interdepartmental Board of the State Department of Minority Business Enterprise
320	Litter Control and Recycling Fund Advisory Board
321	Local Advisory Board to the Blue Ridge Community College
322	Local Advisory Board to the Central Virginia Community College
323	Local Advisory Board to the Dabney S. Lancaster Community College
324	Local Advisory Board to the Danville Community College
325	Local Advisory Board to the Eastern Shore Community College
326	Local Advisory Board to the Germanna Community College
327	Local Advisory Board to the J. Sargeant Reynolds Community College
328	Local Advisory Board to the John Tyler Community College
329	Local Advisory Board to the Lord Fairfax Community College
330	Local Advisory Board to the Mountain Empire Community College
331	Local Advisory Board to the New River Community College
332	Local Advisory Board to the Northern Virginia Community College
333	Local Advisory Board to the Patrick Henry Community College
334	Local Advisory Board to the Paul D. Camp Community College
335	Local Advisory Board to the Piedmont Virginia Community College
336	Local Advisory Board to the Rappahannock Community College
337	Local Advisory Board to the Southside Virginia Community College
338	Local Advisory Board to the Southwest Virginia Community College
339	Local Advisory Board to the Thomas Nelson Community College
340	Local Advisory Board to the Tidewater Community College
341	Local Advisory Board to the Virginia Highlands Community College
342	Local Advisory Board to the Virginia Western Community College
343	Local Advisory Board to the Wytheville Community College
344	Maternal and Child Health Council
345	Medical Advisory Board, Department of Motor Vehicles
346	Migrant and Seasonal Farmworkers Board
347	Motor Vehicle Dealer's Advisory Board
348	North Meherrin State Scenic River Advisory Board
349	Nottoway State Scenic River Advisory Board
350	Personnel Advisory Board
351	Plant Pollination Advisory Board
352	Private College Advisory Board
353	Private Enterprise Commission
354	Private Security Services Advisory Board
355	Psychiatric Advisory Board
356	Radiation Advisory Board
357	Rappahannock Scenic River Advisory Board
358	Recreational Fishing Advisory Board, Virginia
359	Reforestation Board
360	Rockfish State Scenic River Advisory Board
361	Shenandoah State Scenic River Advisory Board
362	Small Business Advisory Board
363	Small Business Environmental Compliance Advisory Board
364	St. Mary's Scenic River Advisory Committee
365	State Advisory Board on Air Pollution
366	State Advisory Board for the Virginia Employment Commission

367 State Building Code Technical Review Board
 368 State Health Benefits Advisory Council
 369 State Land Evaluation Advisory Council
 370 State Networking Users Advisory Board
 371 State Public Records Advisory Council
 372 Statewide Independent Living Council
 373 Statewide Rehabilitation Advisory Council
 374 Statewide Rehabilitation Advisory Council for the Blind
 375 Staunton Scenic River Advisory Committee
 376 Telecommunications Relay Service Advisory Board
 377 Virginia-Israel Advisory Board
 378 Virginia Advisory Commission on Intergovernmental Relations
 379 Virginia Advisory Council for Adult Education and Literacy
 380 Virginia Coal Mine Safety Board
 381 Virginia Coal Research and Development Advisory Board
 382 Virginia Commission for the Arts
 383 Virginia Commission on the Bicentennial of the United States Constitution
 384 Virginia Correctional Enterprises Advisory Board
 385 Virginia Council on Coordinating Prevention
 386 Virginia Equal Employment Opportunity Council
 387 Virginia Geographic Information Network Advisory Board
 388 Virginia Interagency Coordinating Council
 389 Virginia Military Advisory Council
 390 Virginia Public Buildings Board
 391 Virginia Recycling Markets Development Council
 392 Virginia Technology Council
 393 Virginia Transplant Council
 394 Virginia Veterans Cemetery Board
 395 Virginia Water Resources Research Center, Statewide Advisory Board
 396 Virginia Winegrowers Advisory Board.
 397 § 58.1-333.1. *Virginia charity food donation tax credit.*
 398 *Any business firm, as defined in § 3.1-1104, shall be allowed a credit against the tax imposed by*
 399 *Article 2 (§ 58.1-320 et seq.) of this chapter of an amount equal to fifty percent of the fair market value*
 400 *of the food or grocery products donated by the business firm during its taxable year to a food bank to*
 401 *which tax credits have been allocated as provided in § 3.1-1107.*
 402 § 58.1-430.1. *Virginia charity food donation tax credit.*
 403 *Any business firm, as defined in § 3.1-1104, shall be allowed a credit against the tax imposed by*
 404 *Article 10 (§ 58.1-400 et seq.) of this chapter of an amount equal to fifty percent of the fair market*
 405 *value of the food or grocery products donated by the business firm during its taxable year to a food*
 406 *bank to which tax credits have been allocated as provided in § 3.1-1107.*