

VIRGINIA ACTS OF ASSEMBLY — CHAPTER

*An Act to amend and reenact § 58.1-346.3:1 of the Code of Virginia, relating to voluntary contributions to the Family and Children's Trust Fund of Virginia.*

[H 70]

Approved

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

**1. That § 58.1-346.3:1 of the Code of Virginia is amended and reenacted as follows:**

§ 58.1-346.3:1. Voluntary contribution to the Family and Children's Trust Fund of Virginia.

A. ~~For taxable years beginning on and after January 1, 1997, but before January 1, 2001,~~ 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 Family and Children's Trust Fund of Virginia.

B. For taxable years beginning on and after January 1, 1998, 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.

C. The Tax Commissioner shall determine annually the total amount of revenue designated for the Family and Children's Trust Fund of Virginia on all state income tax returns. The revenues collected pursuant to this section shall be deposited into the general fund of the state treasury. The State Treasurer shall pay, from the general fund to the Family and Children's Trust Fund of Virginia, all revenues voluntarily contributed to the Family and Children's Trust Fund of Virginia.

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