

2004 SESSION

ENROLLED

HOUSE JOINT RESOLUTION NO. 82

Requesting the Department of Taxation to collect sales tax data pertaining to the economic impact of nonstate agency cultural institutions on the Commonwealth. Report.

Agreed to by the House of Delegates, March 10, 2004

Agreed to by the Senate, March 9, 2004

WHEREAS, for many decades the Commonwealth has made direct appropriations to nonstate cultural entities; and

WHEREAS, in addition, the Commonwealth has also made indirect appropriations to such entities through, for example, various tax exemptions; and

WHEREAS, one reason given in support of such direct and indirect appropriations states that the amount of such appropriations is small relative to the economic benefits resulting to nearby businesses; and

WHEREAS, such relative economic benefits have not been calculated and therefore it is unknown what the return is to such businesses on the Commonwealth's investments; now, therefore, be it

RESOLVED by the House of Delegates, the Senate concurring, That the Department of Taxation be requested to collect sales tax data pertaining to the economic impact of nonstate agency cultural institutions on the Commonwealth. In collecting the data, the Department of Taxation shall compile sales tax collections for businesses in the immediate vicinity of nonstate agency cultural institutions located in the Cities of Norfolk, Lynchburg, Richmond, and Roanoke, and the County of Fairfax that received more than \$50,000 in state funds in a single year within the last five years.

Technical assistance shall be provided to the Department by the local fiscal offices, e.g., commissioners of revenue, treasurers, and directors of finance, of each named locality. All agencies of the Commonwealth shall provide assistance to the Department in collecting the information, upon request.

The Department of Taxation shall submit to the Division of Legislative Automated Systems an executive summary and the information collected on the economic impact of nonstate agency cultural institutions no later than the first day of the 2005 Regular Session of the General Assembly. The executive summary shall be submitted as provided in the procedures of the Division of Legislative Automated Systems for the processing of legislative documents and reports and shall be posted on the General Assembly's website.

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