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HOUSE BILL NO. 5022

Offered June 20, 2006

A BILL to amend and reenact §§ 23-38.11 and 58.1-344.3 of the Code of Virginia, relating to the V. Earl Dickinson Tuition Grant Act.

Patrons—Callahan, Hull, Alexander, Amundson, Armstrong, BaCote, Barlow, Bowling, Bulova, Caputo, Dance, Ebbin, Eisenberg, Englin, Griffith, Hall, Hamilton, Howell, A.T., Joannou, Johnson, Jones, D.C., Lewis, Marsden, McClellan, McEachin, Melvin, Miller, Moran, Plum, Poisson, Scott, J.M., Shannon, Spruill, Toscano, Valentine, Ward and Ware, O.

Referred to Committee on Rules

Be it enacted by the General Assembly of Virginia:

1. That §§ 23-38.11 and 58.1-344.3 of the Code of Virginia are amended and reenacted as follows:

§ 23-38.11. Short title.

~~This chapter may be cited as the~~ *The "Tuition Assistance Grant Act."* ~~is hereby renamed and established as the~~ *"V. Earl Dickinson Tuition Grant Act"* ~~for the purpose of providing a program of tuition assistance in the form of grants to or on behalf of bona fide residents of Virginia who attend private, accredited and nonprofit institutions of higher education, in accordance with § 23-38.12.~~

§ 58.1-344.3. Voluntary contributions of refunds requirements.

A. 1. For taxable years beginning on and after January 1, 2005, all entities entitled to voluntary contributions of tax refunds listed in subsections B and C must have received at least \$10,000 in contributions in each of the three previous taxable years for which there is complete data and in which such entity was listed on the individual income tax return.

2. In the event that an entity listed in subsections B and C does not satisfy the requirement in subdivision 1 of this subsection, such entity shall no longer be listed on the individual income tax return.

3. a. The entities listed in subdivisions B 21 and B 22 as well as any other entities in subsections B and C added subsequent to the 2004 Session of the General Assembly shall not appear on the individual income tax return until their addition to the individual income tax return results in a maximum of 25 contributions listed on the return. Such contributions shall be added in the order that they are listed in subsections B and C.

b. Each entity added to the income tax return shall appear on the return for at least three consecutive taxable years before the requirement in subdivision 1 of this subsection is applied to such entity.

4. The Department of Taxation shall report annually by the first day of each General Assembly Regular Session to the chairmen of the House and Senate Finance Committees the amounts collected for each entity listed under subsections B and C for the three most recent taxable years for which there is complete data. Such report shall also identify the entities, if any, that will be removed from the individual income tax return because they have failed the requirements in subdivision 1 of this subsection, the entities that will remain on the individual income tax return, and the entities, if any, that will be added to the individual income tax return.

B. Subject to the provisions of subsection A, the following entities entitled to voluntary contributions shall appear on the individual income tax return and are eligible to receive tax refund contributions of not less than \$1:

1. Nongame wildlife voluntary contribution.

a. All moneys contributed shall be used for the conservation and management of endangered species and other nongame wildlife. "Nongame wildlife" includes protected wildlife, endangered and threatened wildlife, aquatic wildlife, specialized habitat wildlife both terrestrial and aquatic, and mollusks, crustaceans, and other invertebrates under the jurisdiction of the Board of Game and Inland Fisheries.

b. All moneys shall be deposited into a special fund known as the Game Protection Fund and which shall be accounted for as a separate part thereof to be designated as the Nongame Cash Fund. All moneys so deposited in the Nongame Cash Fund shall be used by the Commission of Game and Inland Fisheries for the purposes set forth herein.

2. Open space recreation and conservation voluntary contribution.

a. All moneys contributed shall be used by the Department of Conservation and Recreation to acquire land for recreational purposes and preserve natural areas; to develop, maintain, and improve state park sites and facilities; and to provide funds to local public bodies pursuant to the Virginia Outdoor Fund Grants Program.

b. All moneys shall be deposited into a special fund known as the Open Space Recreation and

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56 Conservation Fund. The moneys in the fund shall be allocated one-half to the Department of
57 Conservation and Recreation for the purposes stated in subdivision 2 a of this subsection and one-half to
58 local public bodies pursuant to the Virginia Outdoor Fund Grants Program.

59 3. Voluntary contribution to political party.

60 All moneys contributed shall be paid to the State Central Committee of any party that meets the
61 definition of a political party under § 24.2-101 as of July 1 of the previous taxable year. The maximum
62 contribution allowable under this subdivision shall be \$25. In the case of a joint return of husband and
63 wife, each spouse may designate that the maximum contribution allowable be paid.

64 4. United States Olympic Committee voluntary contribution.

65 All moneys contributed shall be paid to the United States Olympic Committee.

66 5. Housing program voluntary contribution.

67 a. All moneys contributed shall be used by the Department of Housing and Community Development
68 to provide assistance for emergency, transitional, and permanent housing for the homeless; and to
69 provide assistance to housing for the low-income elderly for the physically or mentally disabled.

70 b. All moneys shall be deposited into a special fund known as the Virginia Tax Check-off for
71 Housing Fund. All moneys deposited in the fund shall be used by the Department of Housing and
72 Community Development for the purposes set forth in this subdivision. Funds made available to the
73 Virginia Tax Check-off for Housing Fund may supplement but shall not supplant activities of the
74 Virginia Housing Partnership Revolving Fund established pursuant to Chapter 9 (§ 36-141 et seq.) of
75 Title 36 or those of the Virginia Housing Development Authority.

76 6. Voluntary contributions to the Department for the Aging.

77 a. All moneys contributed shall be used by the Department for the Aging for the enhancement of
78 transportation services for the elderly and disabled.

79 b. All moneys shall be deposited into a special fund known as the Transportation Services for the
80 Elderly and Disabled Fund. All moneys so deposited in the fund shall be used by the Department for
81 the Aging for the enhancement of transportation services for the elderly and disabled. The Department
82 for the Aging shall conduct an annual audit of the moneys received pursuant to this subdivision and
83 shall provide an evaluation of all programs funded pursuant to this subdivision annually to the Secretary
84 of Health and Human Resources.

85 7. Voluntary contribution to the Community Policing Fund.

86 a. All moneys contributed shall be used to provide grants to local law-enforcement agencies for the
87 purchase of equipment or the support of services, as approved by the Criminal Justice Services Board,
88 relating to community policing.

89 b. All moneys shall be deposited into a special fund known as the Community Policing Fund. All
90 moneys deposited in such fund shall be used by the Department of Criminal Justice Services for the
91 purposes set forth herein.

92 8. Voluntary contribution to promote the arts.

93 All moneys contributed shall be used by the Virginia Arts Foundation to assist the Virginia
94 Commission for the Arts in its statutory responsibility of promoting the arts in the Commonwealth. All
95 moneys shall be deposited into a special fund known as the Virginia Arts Foundation Fund.

96 9. Voluntary contribution to the Historic Resources Fund.

97 All moneys contributed shall be deposited in the Historic Resources Fund established pursuant to
98 § 10.1-2202.1.

99 10. Voluntary contribution to the Virginia Foundation for the Humanities and Public Policy.

100 All moneys contributed shall be paid to the Virginia Foundation for the Humanities and Public
101 Policy. All moneys shall be deposited into a special fund known as the Virginia Humanities Fund.

102 11. Voluntary contribution to the Center for Governmental Studies.

103 All moneys contributed shall be paid to the Center for Governmental Studies, a public service and
104 research center of the University of Virginia. All moneys shall be deposited into a special fund known
105 as the Governmental Studies Fund.

106 12. Voluntary contribution to the Law and Economics Center.

107 All moneys contributed shall be paid to the Law and Economics Center, a public service and
108 research center of George Mason University. All moneys shall be deposited into a special fund known
109 as the Law and Economics Fund.

110 13. Voluntary contribution to Children of America Finding Hope.

111 All moneys contributed shall be used by Children of America Finding Hope (CAFH) in its programs
112 which are designed to reach children with emotional and physical needs.

113 14. Voluntary contribution to 4-H Educational Centers.

114 All moneys contributed shall be used by the 4-H Educational Centers throughout the Commonwealth
115 for their (i) educational, leadership, and camping programs and (ii) operational and capital costs. The
116 State Treasurer shall pay the moneys to the Virginia 4-H Foundation in Blacksburg, Virginia.

117 15. Voluntary contribution to promote organ and tissue donation.

a. All moneys contributed shall be used by the Virginia Transplant Council to assist in its statutory responsibility of promoting and coordinating educational and informational activities as related to the organ, tissue, and eye donation process and transplantation in the Commonwealth of Virginia.

b. All moneys shall be deposited into a special fund known as the Virginia Transplant Council Education Fund. All moneys deposited in such fund shall be used by the Virginia Transplant Council for the purposes set forth herein.

16. Voluntary contributions to the Virginia War Memorial Foundation and the National D-Day Memorial Foundation.

All moneys contributed shall be used by the Virginia War Memorial Foundation and the National D-Day Memorial Foundation in their work through each of their respective memorials. The State Treasurer shall divide the moneys into two equal portions and pay one portion to the Virginia War Memorial Foundation and the other portion to the National D-Day Memorial Foundation.

17. Voluntary contribution to the Virginia Federation of Humane Societies.

All moneys contributed shall be paid to the Virginia Federation of Humane Societies to assist in its mission of saving, caring for, and finding homes for homeless animals.

18. Voluntary contribution to the *V. Earl Dickinson Tuition Assistance Grant Fund*.

a. All moneys contributed shall be paid to the *V. Earl Dickinson Tuition Assistance Grant Fund* for use in providing monetary assistance to residents of the Commonwealth who are enrolled in undergraduate or graduate programs in private Virginia colleges.

b. All moneys shall be deposited into a special fund known as the *V. Earl Dickinson Tuition Assistance Grant Fund*. All moneys so deposited in the Fund shall be administered by the State Council of Higher Education for Virginia in accordance with and for the purposes provided under the *V. Earl Dickinson Tuition Assistance Grant Act* (§ 23-38.11 et seq.).

19. Voluntary contribution to the Spay and Neuter Fund.

All moneys contributed shall be paid to the Spay and Neuter Fund for use by the Virginia Federation of Humane Societies in its mission of providing low-cost spay and neuter surgeries through direct provision or contract throughout the Commonwealth.

20. Voluntary contribution to the Virginia Commission for the Arts.

All moneys contributed shall be paid to the Virginia Commission for the Arts.

21. Voluntary contribution for the Office of Commonwealth Preparedness.

All moneys contributed shall be paid to the Department of Emergency Management for the Office of Commonwealth Preparedness.

22. Voluntary contribution for the cancer centers in the Commonwealth.

All moneys contributed shall be paid equally to all entities in the Commonwealth that officially have been designated as cancer centers by the National Cancer Institute.

23. Voluntary contribution to the Brown v. Board of Education Scholarship Program Fund.

a. All moneys contributed shall be paid to the Brown v. Board of Education Scholarship Program Fund to support the work of and generate nonstate funds to maintain the Brown v. Board of Education Scholarship Program.

b. All moneys shall be deposited into the Brown v. Board of Education Scholarship Program Fund as established in § 30-231.4.

c. All moneys so deposited in the Fund shall be administered by the State Council of Higher Education in accordance with and for the purposes provided in Chapter 34.1 (§ 30-231.1 et seq.) of Title 30.

24. Voluntary contribution to the Martin Luther King, Jr. Living History and Public Policy Center Fund.

a. All moneys contributed shall be paid to the Martin Luther King, Jr. Living History and Public Policy Center Fund to support the work of the Martin Luther King, Jr. Living History and Public Policy Center and to generate nonstate funds to maintain the Martin Luther King, Jr. Living History and Public Policy Center.

b. All moneys shall be deposited into the Martin Luther King, Jr. Living History and Public Policy Center Fund as established in § 30-192.7.

c. All moneys so deposited in the Fund shall be administered by the Board of Trustees of the Martin Luther King, Jr. Living History and Public Policy Center in accordance with and for the purposes provided in Article 8 (§ 2.2-2725 et seq.) of Chapter 27 of Title 2.2 and Chapter 27 (§ 30-192 et seq.) of Title 30.

25. Voluntary contribution to the Virginia Caregivers Grant Fund.

All moneys contributed shall be paid to the Virginia Caregivers Grant Fund established pursuant to § 63.2-2202.

C. Subject to the provisions of subsection A, the following voluntary contributions shall appear on the individual income tax return and are eligible to receive tax refund contributions or by making

179 payment to the Department if the individual is not eligible to receive a tax refund pursuant to § 58.1-309
180 or if the amount of such tax refund is less than the amount of the voluntary contribution:

181 1. Voluntary contribution to the Family and Children's Trust Fund of Virginia.

182 All moneys contributed shall be paid to the Family and Children's Trust Fund of Virginia.

183 2. Voluntary Chesapeake Bay Restoration Contribution.

184 a. All moneys contributed shall be used to help fund Chesapeake Bay and its tributaries restoration
185 activities in accordance with tributary plans developed pursuant to Article 7 (§ 2.2-215 et seq.) of
186 Chapter 2 of Title 2.2.

187 b. The Tax Commissioner shall annually determine the total amount of voluntary contributions and
188 shall report the same to the State Treasurer, who shall credit that amount to a special nonreverting fund
189 to be administered by the Office of the Secretary of Natural Resources. All moneys so deposited shall
190 be used for the purposes of providing grants for the implementation of tributary plans developed
191 pursuant to Article 7 (§ 2.2-215 et seq.) of Chapter 2 of Title 2.2.

192 3. Voluntary Jamestown-Yorktown Foundation Contribution.

193 All moneys contributed shall be used by the Jamestown-Yorktown Foundation for the Jamestown
194 2007 quadricentennial celebration. All moneys shall be deposited into a special fund known as the
195 Jamestown Quadricentennial Fund. This subdivision shall be effective for taxable years beginning before
196 January 1, 2008.

197 4. State forests voluntary contribution.

198 a. All moneys contributed shall be used for the development and implementation of conservation and
199 education initiatives in the state forests system.

200 b. All moneys shall be deposited into a special fund known as the State Forests System Fund,
201 established pursuant to § 10.1-1119.1. All moneys so deposited in such fund shall be used by the State
202 Forester for the purposes set forth herein.

203 5. Voluntary contributions to Uninsured Medical Catastrophe Fund.

204 All moneys contributed shall be paid to the Uninsured Medical Catastrophe Fund established
205 pursuant to § 32.1-324.2, such funds to be used for the treatment of Virginians sustaining uninsured
206 medical catastrophes.

207 6. Voluntary contribution to local school divisions.

208 a. All moneys contributed shall be used by a specified local public school foundation as created by
209 and for the purposes stated in § 22.1-212.2:2.

210 b. All moneys collected pursuant to subdivision 6 a of this subsection or through voluntary payments
211 by taxpayers designated for a local public school foundation over refundable amounts shall be deposited
212 into the state treasury. The Tax Commissioner shall determine annually the total amounts designated on
213 all returns for each public school foundation and shall report the same to the State Treasurer. The State
214 Treasurer shall pay the appropriate amount to the respective public school foundation.

215 c. In order for a public school foundation to be eligible to receive contributions under this section,
216 school boards must notify the Department during the taxable year in which they want to participate prior
217 to the deadlines and according to procedures established by the Tax Commissioner.

218 7. Voluntary contribution to Home Energy Assistance Fund.

219 All moneys contributed shall be paid to the Home Energy Assistance Fund established pursuant to
220 § 63.2-805, such funds to be used to assist low-income Virginians in meeting seasonal residential energy
221 needs.

222 D. Unless otherwise specified and subject to the requirements in § 58.1-344.2, all moneys collected
223 for each entity in subsections B and C shall be deposited into the state treasury. The Tax Commissioner
224 shall determine annually the total amount designated for each entity in subsections B and C on all
225 individual income tax returns and shall report the same to the State Treasurer, who shall credit that
226 amount to each entity's respective special fund.

227 **2. That the Tuition Assistance Grant Act, commonly referred to as "TAG," shall hereafter be**
228 **known as the "Dickinson Grant."**