

ITEM 264.		Item Details(\$)		Appropriations(\$)	
		First Year FY2011	Second Year FY2012	First Year FY2011	Second Year FY2012
	Department of Taxation (161)				
264.	Administrative and Support Services (79900).....			\$27,630,079	\$27,541,240
				\$27,080,245	\$26,388,387
	General Management and Direction (79901).....	\$6,472,856	\$6,384,017		
		\$6,267,753	\$7,020,213		
	Information Technology Services (79902).....	\$21,157,223	\$21,157,223		
		\$20,812,492	\$19,368,174		
	Fund Sources: General.....	\$27,580,079	\$27,491,240		
		\$27,030,245	\$26,338,387		
	Special.....	\$50,000	\$50,000		
	Authority: §§ 58.1-200, 58.1-202, and 58.1-213, Code of Virginia.				
	A. To defray the costs of administration for voluntary contributions made on individual income tax returns for taxable years beginning on or after January 1, 2003, the Department of Taxation may retain up to five percent of the contributions made to each organization, not to exceed a total of \$50,000 from all organizations in any taxable year.				
	B. The Department is hereby authorized to request and receive a treasury loan to fund the necessary start-up costs associated with the implementation of a local income tax and/or sales and use tax modification. The Department shall not incur such costs unless a locality(ies) takes action to put the tax options on a referendum. The treasury loan shall be repaid for these costs from the local income tax and/or sales and use tax revenues.				