

| ITEM 275. | | Item Details(\$) | | Appropriations(\$) | |
|------------------------------|--|----------------------|-----------------------|----------------------|-----------------------|
| | | First Year FY2013 | Second Year FY2014 | First Year FY2013 | Second Year FY2014 |
| Department of Taxation (161) | | | | | |
| 275. | Administrative and Support Services (79900)..... | | | \$31,140,779 | \$31,099,652 |
| | | | | \$31,191,392 | \$34,459,557 |
| | General Management and Direction (79901)..... | \$6,782,512 | \$6,891,385 | | |
| | Information Technology Services (79902)..... | \$24,358,267 | \$24,208,267 | | |
| | | \$24,408,880 | \$27,568,172 | | |
| | Fund Sources: General..... | \$31,090,779 | \$31,049,652 | | |
| | | \$31,141,392 | \$34,409,557 | | |
| | 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 *or other state or local tax imposed pursuant to House Bill 2313 (2013). 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. *The Department shall also retain sufficient revenues to recover its costs incurred administering these taxes.*