

ITEM 272.		Item Details(\$)		Appropriations(\$)	
		First Year FY2015	Second Year FY2016	First Year FY2015	Second Year FY2016
Department of Taxation (161)					
272.	Administrative and Support Services (79900).....			\$42,314,819	\$43,269,996
	General Management and Direction (79901).....	\$13,119,202	\$13,824,839		
	Information Technology Services (79902).....	\$29,195,617	\$29,445,157		
	Fund Sources: General.....	\$42,264,819	\$43,219,996		
	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 sales and use tax modification or other state or local tax imposed pursuant to Chapter 766, 2013 Acts of Assembly. The treasury loan shall be repaid for these costs from the tax revenues. The Department shall also retain sufficient revenues to recover its costs incurred administering these taxes.

C.1. Out of this appropriation, \$406,180 the first year and \$880,720 the second year from the general fund shall be provided for an initiative to develop new mobile applications and purchase computer tablets for the department's field collectors and auditors in order to increase revenue collection efficiency.

2. The Tax Commissioner shall report on the initiative's implementation status and the amount of estimated revenue collections as a result of the initiative to the Governor, Chairmen of the House Appropriations and Senate Finance Committees, Secretary of Finance, and Director, Department of Planning and Budget by September 1, 2015.