

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 63.2-2100 of the Code of Virginia, relating to Family and Children's*  
3 *Trust Fund; taxation.*

4  
5 Approved

[S 346]

6 **Be it enacted by the General Assembly of Virginia:**

7 **1. That § 63.2-2100 of the Code of Virginia is amended and reenacted as follows:**

8 **§ 63.2-2100. Family and Children's Trust Fund; public purpose; exempt from taxation.**

9 A. There is hereby created a the Family and Children's Trust Fund (*the Trust Fund*). The purpose of  
10 ~~the fund~~ exercise of powers granted under this chapter shall be ~~to provide~~ in all respects for the benefit  
11 of the citizens of the Commonwealth and for the support and development of services for the prevention  
12 and treatment of child abuse and neglect and violence within families. This goal shall be achieved  
13 through public and private collaboration.

14 B. *The Trust Fund will be performing an essential governmental function in the exercise of the*  
15 *powers conferred upon it by this chapter. Gifts, contributions, grants, devises, and bequests, whether*  
16 *personal or real property, and the income therefrom, accepted by the Trust Fund, shall be deemed to be*  
17 *gifts to the Commonwealth, which shall be exempt from all state and local taxes, and shall be regarded*  
18 *as the property of the Commonwealth for the purposes of all tax laws.*

ENROLLED

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