

# VIRGINIA ACTS OF ASSEMBLY -- 2018 SESSION

## CHAPTER 621

*An Act to modify the restrictions related to entities entitled to voluntary contributions of tax refunds and their listing on individual income tax returns.*

[S 376]

Approved March 30, 2018

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

**1.** *§ 1. For taxable years beginning on and after January 1, 2018, but before January 1, 2021, notwithstanding the provisions of subdivision A 2 of § 58.1-344.3 of the Code of Virginia, the entity listed in subdivision B 13 of § 58.1-344.3 shall be listed on the individual income tax return regardless of whether it meets the requirements of subdivision A 1 of § 58.1-344.3.*

*§ 2. For taxable years beginning on and after January 1, 2021, the entity listed in subdivision B 13 of § 58.1-344.3 of the Code of Virginia shall be listed on the individual income tax return only if it meets the requirements of subdivision A 1 of § 58.1-344.3; however, it shall not be removed from the individual income tax return for failure to meet such requirements in any taxable year prior to January 1, 2018.*

*§ 3. The entity listed in subdivision B 13 of § 58.1-344.3 of the Code of Virginia shall count as one of the maximum of 25 contributions listed on the individual income tax return pursuant to subdivision A 3 a of § 58.1-344.3 unless it is removed for a taxable year beginning on and after January 1, 2021.*