

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

4 [S 376]

5 Approved

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

7 1. § 1. *For taxable years beginning on and after January 1, 2018, but before January 1, 2021,*
8 *notwithstanding the provisions of subdivision A 2 of § 58.1-344.3 of the Code of Virginia, the entity*
9 *listed in subdivision B 13 of § 58.1-344.3 shall be listed on the individual income tax return regardless*
10 *of whether it meets the requirements of subdivision A 1 of § 58.1-344.3.*

11 § 2. *For taxable years beginning on and after January 1, 2021, the entity listed in subdivision B 13*
12 *of § 58.1-344.3 of the Code of Virginia shall be listed on the individual income tax return only if it*
13 *meets the requirements of subdivision A 1 of § 58.1-344.3; however, it shall not be removed from the*
14 *individual income tax return for failure to meet such requirements in any taxable year prior to January*
15 *1, 2018.*

16 § 3. *The entity listed in subdivision B 13 of § 58.1-344.3 of the Code of Virginia shall count as one*
17 *of the maximum of 25 contributions listed on the individual income tax return pursuant to subdivision A*
18 *3 a of § 58.1-344.3 unless it is removed for a taxable year beginning on and after January 1, 2021.*

ENROLLED

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