



## Fiscal Impact Statement for Proposed Legislation

---

### Virginia Criminal Sentencing Commission

### House Bill No. 913 (Patron – Simon)

LD#: 18100902

Date: 12/05/2017

Topic: Disclosure of tax credits

#### Fiscal Impact Summary:

- **State Adult Correctional Facilities:**  
\$50,000 \*
- **Local Adult Correctional Facilities:**  
Cannot be determined, likely to be small
- **Adult Community Corrections Programs:**  
Cannot be determined, likely to be small

- **Juvenile Correctional Centers:**  
None (\$0) \*\*
- **Juvenile Detention Facilities:**  
None (\$0) \*\*

\*\* Provided by the Department of Juvenile Justice

\* The estimated amount of the necessary appropriation cannot be determined for periods of imprisonment in state adult correctional facilities; therefore, Chapter 836 of the 2017 Acts of Assembly requires the Virginia Criminal Sentencing Commission to assign a minimum fiscal impact of \$50,000.

---

#### Summary of Proposed Legislation:

The proposed legislation adds § 30-110.2 to the *Code*, relating to the reporting of tax credits by legislators. Under the proposal, a legislator must report on the disclosure form prescribed in § 30-111 (Statements of Economic Interests) any tax credit claimed under the *Code of Virginia* for an amount of \$1,000 or more when the credit is claimed by the legislator, a member of his immediate family, a business owned by the legislator or a member of his immediate family, or a business in which the legislator or a member of his immediate family has an interest valued in excess of \$5,000. The proposal also specifies exceptions to this requirement.

Effective July 1, 2015, any legislator who knowingly and intentionally makes a false statement of a material fact on the disclosure form is guilty of a Class 5 felony pursuant to § 30-111.

---

#### Analysis:

According to Circuit Court Case Management System (CMS) data for fiscal year (FY) 2016 and FY2017, there were no felony convictions under § 30-111 for making a false statement on the disclosure form filed by legislators.

---

#### Impact of Proposed Legislation:

**State adult correctional facilities.** By adding specifications for the reporting of tax credits on the disclosure forms filed by legislators, the proposal potentially expands the requirements for items that must

be reported on the form. Should additional felony convictions result, the proposal may increase the state-responsible (prison) bed space needs of the Commonwealth. However, the databases available to the Commission do not contain sufficient detail to estimate the number of additional convictions that may result from the proposal. While the magnitude of the impact cannot be quantified, any impact is likely to be small.

**Local adult correctional facilities.** Similarly, the proposal could affect the local-responsible (jail) bed space needs of the Commonwealth. The magnitude of the impact cannot be determined, but any impact is likely to be small.

**Adult community corrections programs.** To the extent that the proposal could result in additional convictions with supervision requirements for the offenders, the proposal may affect adult community corrections resources. While the potential impact on community corrections cannot be quantified, any impact is likely to be small.

**Virginia's sentencing guidelines.** No adjustment to the guidelines would be necessary under the proposal.

**Juvenile correctional centers.** According to the Department of Juvenile Justice (DJJ), the proposal is not expected to increase direct care (juvenile correctional center or alternative commitment placement) bed space needs.

**Juvenile detention facilities.** The Department of Juvenile Justice (DJJ) reports that the proposal will not increase the bed space needs of juvenile detention facilities.

---

**Pursuant to § 30-19.1:4, the estimated amount of the necessary appropriation cannot be determined for periods of imprisonment in state adult correctional facilities; therefore, Chapter 836 of the 2017 Acts of Assembly requires the Virginia Criminal Sentencing Commission to assign a minimum fiscal impact of \$50,000.**

**Pursuant to § 30-19.1:4, the estimated amount of the necessary appropriation is \$0 for periods of commitment to the custody of the Department of Juvenile Justice.**

disclose02\_0902