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## HOUSE JOINT RESOLUTION NO. 19

Offered January 8, 2020

Prefiled December 16, 2019

*Memorializing the Congress of the United States to enact the Virginia Beach Strong Act, introduced as Senate Resolution 2592 and House Resolution 4566, and to enact any other legislation necessary to resolve the tax consequences of donations and distributions related to the Virginia Beach mass shooting.*

\_\_\_\_\_  
Patron—Knight

\_\_\_\_\_  
Referred to Committee on Rules

WHEREAS, on May 31, 2019, 12 people were killed and four people were wounded in a mass shooting at a municipal building in the City of Virginia Beach (Virginia Beach); and

WHEREAS, United Way of South Hampton Roads (United Way), a nonprofit organization that the Internal Revenue Service has certified as tax-exempt under § 501(c)(3) of the Internal Revenue Code, worked with Virginia Beach to establish the Virginia Beach Tragedy Fund (the Fund); and

WHEREAS, United Way assisted Virginia Beach in centralizing the community's efforts to help the victims of mass shootings, ensuring that monetary donations are used to help the victims of mass shootings, and fulfilling the same functions if a similar tragedy occurs in the future; and

WHEREAS, the Fund is intended to decrease the likelihood that community members' generosity will be subverted by fraudulent charities; and

WHEREAS, after the mass shooting, people and businesses showed great generosity in offering help to the victims of the mass shooting; and

WHEREAS, the General Assembly deems it prudent and necessary that a charity exist to address the loss suffered by victims and their families, provide for final arrangements, memorialize the heroism of first responders and community members, and thereby relieve and lessen the burdens of government and promote the health of victims and the community as a whole; and

WHEREAS, the Fund was created to address these concerns; and

WHEREAS, it is unclear under current federal law whether donations to the Fund are tax-deductible to the donors and whether distributions from the Fund are tax-deductible to the victims; and

WHEREAS, on September 26, 2019, Senator Mark R. Warner introduced the Virginia Beach Strong Act, Senate Resolution 2592, which would confirm that donations to the Fund be treated as tax-deductible charitable contributions and that distributions from the Fund to victims be treated as tax-exempt income; and

WHEREAS, on September 27, 2019, Representative Elaine G. Luria introduced identical legislation, House Resolution 4566; and

WHEREAS, the General Assembly agrees that donations to the Fund should be treated as tax-deductible charitable contributions and that distributions from the Fund to victims be treated as tax-exempt income; now, therefore, be it

RESOLVED by the House of Delegates, the Senate concurring, That the Congress of the United States be urged to enact the Virginia Beach Strong Act, introduced in Congress as Senate Resolution 2592 and House Resolution 4566; and, be it

RESOLVED FURTHER, That the Congress of the United States be urged to enact any other legislation necessary to resolve the tax consequences of donations to and distributions related to the Virginia Beach mass shooting; and, be it

RESOLVED FINALLY, That immediately upon the adoption of this resolution the Clerk of the House of Delegates transmit copies of this resolution to the Speaker of the United States House of Representatives, the President of the United States Senate, the members of the Virginia Congressional Delegation, the Governor, the City of Virginia Beach, and the Virginia Beach Tragedy Fund so that they may be apprised of the sense of the General Assembly of Virginia in this matter.

INTRODUCED

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