

VIRGINIA ACTS OF ASSEMBLY — CHAPTER

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56

An Act to amend and reenact §§ 23.1-3222, 23.1-3223, 23.1-3227, 23.1-3228, 46.2-749.2:2, and 58.1-344.3 of the Code of Virginia and to repeal §§ 23.1-3225 and 23.1-3226 of the Code of Virginia, relating to Virginia Commission for the Arts; Virginia Commission for the Arts Fund.

[S 597]

Approved

Be it enacted by the General Assembly of Virginia:
1. That §§ 23.1-3222, 23.1-3223, 23.1-3227, 23.1-3228, 46.2-749.2:2, and 58.1-344.3 of the Code of Virginia are amended and reenacted as follows:

Article 7

Virginia Commission for the Arts and Virginia Arts Foundation.

§ 23.1-3222. Virginia Commission for the Arts established; purpose; membership.

A. The Virginia Commission for the Arts (the Commission) is established as a supervisory commission within the meaning of § 2.2-2100 in the executive branch of state government.

B. The Commission is designated the official agency of the Commonwealth to receive and disburse any funds made available to the Commonwealth by the National Endowment for the Arts and the Fund pursuant to § 23.1-3227.

C. The Commission shall consist of 13 members appointed by the Governor subject to confirmation by the General Assembly. No employee of the Commonwealth or member of the General Assembly is eligible for appointment as a member of the Commission. At least one but no more than two members shall be appointed from each congressional district in the Commonwealth.

D. Members shall be appointed for one term of five years; however, a member appointed to serve an unexpired term is eligible to serve a full five-year term immediately succeeding the unexpired term. Appointments to fill vacancies, other than by expiration of a term, shall be for the unexpired terms. Vacancies shall be filled in the same manner as the original appointments. No member who serves a full five-year term is eligible for reappointment during the five-year period following the expiration of his term.

E. The Commission shall elect a chairman from among its membership.

F. A majority of the members of the Commission shall constitute a quorum.

G. The members of the Commission shall receive no compensation for their services but shall be reimbursed for the reasonable and necessary expenses incurred in the performance of their duties as provided in § 2.2-2825.

H. Any person designated by the board to handle the funds of the Commission shall give bond, with corporate surety, in a penalty fixed by the Governor, conditioned upon the faithful discharge of his duties. Any premium on the bond shall be paid from funds available to the Commission.

§ 23.1-3223. Duties of the Commission.

A. The Commission shall:

1. Stimulate and encourage throughout the Commonwealth growth in artistic quality and excellence, public interest and participation in the arts, and access to high-quality and affordable ~~art~~ literary, visual, and performing arts for all Virginians;

2. Make recommendations concerning appropriate methods to encourage economic viability, an intellectually stimulating environment for artists, and participation in and appreciation of the arts to meet the legitimate needs and aspirations of persons in all parts of the Commonwealth;

3. Promote the development and implementation of a planned, sequential, and comprehensive program of arts education, taught by licensed teachers endorsed in arts education, in the public elementary and secondary schools of the Commonwealth;

4. Provide supplemental learning opportunities to the public school arts education curriculum;

5. Encourage the development of a network of professional arts organizations, the media, and arts promoters for the production of classical and new works of art and diversity in artistic expressions in media including the literary, visual, and performing arts;

6. Provide funding for and technical assistance to artists, recognized nonprofit arts organizations, and arts organizations and activities that celebrate and preserve the various cultures represented among the citizens of the Commonwealth;

7. Encourage and support the creation of new works of art, arts organizations whose primary objective is to increase public access to the arts, particularly in underserved areas, and performing arts tours to increase the availability of this form of artistic expression throughout the Commonwealth;

57 8. Establish a program of financial assistance to provide scholarships, grants, and other awards to
58 artists who demonstrate exceptional ability and talent;

59 9. Establish an advisory panel composed of artists, arts administrators, and citizens to advise the
60 Commission concerning fiscal matters;

61 10. Encourage arts organizations to dedicate to their endowments at least \$1 of the price of each
62 adult admission to performances or exhibitions or at least one percent of moneys collected in fund
63 campaigns;

64 11. Encourage arts organizations to develop and implement endowment enlargement plans that yield
65 enough income to underwrite one-third of the organizations' annual operating costs;

66 12. Apply to and enter into contracts and agreements with the United States or any appropriate
67 agency or officer of the United States for participation in or receipt of ~~aid~~ *funding* from any federal
68 program respecting the arts;

69 13. Provide incentives to local governing bodies to encourage public support and funding of the arts;

70 14. Accept, *hold, and administer* gifts, contributions, and bequests of money or any other thing to be
71 used for carrying out the purposes of this article;

72 15. Develop specific procedures for the administration and implementation of a *grantmaking*
73 program, so long as any such program is for the benefit of a nonprofit organization qualifying as a
74 § 501(c)(3) organization under the Internal Revenue Code, ~~whereby interest earned on endowment funds~~
75 ~~donated to stimulate and encourage public interest and enjoyment of music and the performing arts may~~
76 ~~be matched by state funds appropriated for this program, and prepare written guidelines to govern such~~
77 ~~program; and~~

78 16. Administer any funds available to the Commission and disburse such funds in accordance with
79 the purposes of this article ~~In allocating funds to be disbursed to arts organizations, the Commission~~
80 ~~shall give preferential consideration to arts organizations actively implementing an endowment~~
81 ~~enlargement plan either individually or as members of a regional consortium of arts organizations.;~~

82 17. *Make expenditures from the Fund's interest and income to promote the arts in the*
83 *Commonwealth in accordance with § 23.1-3228 and assist nonprofit arts and cultural institutions and*
84 *organizations in the Commonwealth to assess, enhance, and plan for enhancement of their fiscal*
85 *stability, financial management and control capabilities, and capacity to raise funds for the furtherance*
86 *of their respective missions from nongovernmental sources;*

87 18. *Enter into contracts and execute all instruments necessary and appropriate to carry out the*
88 *Commission's purposes;*

89 19. *Explore and make recommendations concerning other possible dedicated revenue sources for the*
90 *Fund; and*

91 20. *Perform any lawful acts necessary or appropriate to carry out the purposes of the Commission.*

92 B. Nothing in this article shall be construed to affect the statutory purposes of the Virginia Museum
93 of Fine Arts.

94 **§ 23.1-3227. Virginia Commission for the Arts Fund.**

95 A. There is created in the state treasury a special nonreverting fund to be known as the Virginia ~~Arts~~
96 ~~Foundation~~ *Commission for the Arts* Fund, referred to in this article as "the Fund." The Fund shall be
97 established on the books of the Comptroller.

98 B. The Fund shall include such funds as may be appropriated by the General Assembly; revenues
99 transferred to the Fund from the special license plates for Virginians for the Arts program pursuant to
100 § 46.2-749.2:2; voluntary contributions collected through the income tax checkoff for the arts pursuant to
101 subdivision B 8 of § 58.1-344.3; and designated gifts, contributions, and bequests of money, securities,
102 or property of any other character.

103 C. All money, securities, or other property designated for the Fund shall be paid into the state
104 treasury and credited to the Fund. Interest earned on moneys in the Fund shall remain in the Fund and
105 be credited to it. Any moneys remaining in the Fund, including interest thereon, at the end of each fiscal
106 year shall not revert to the general fund but shall remain in the Fund. Expenditures and disbursements
107 from the Fund shall be made by the State Treasurer on warrants issued by the Comptroller upon written
108 request signed by persons authorized by the ~~Foundation~~ *Commission*. The Fund's principal is not subject
109 to expenditure by the ~~Foundation~~ *Commission*.

110 **§ 23.1-3228. Gifts and bequests; exemption from taxation.**

111 Gifts and bequests of money, securities, or other property to the Fund, and the interest or income
112 from such gifts and bequests, are gifts to the Commonwealth, and the Fund is exempt from all state and
113 local taxes. Unless otherwise restricted by the terms of the gift or bequest, the ~~Foundation~~ *Commission*
114 may sell, exchange, or otherwise dispose of such gifts and bequests. The proceeds from such
115 transactions shall be deposited to the credit of the Fund. The ~~Foundation~~ *Commission* shall not actively
116 solicit private donations for the Fund; however, this limitation shall not prevent the ~~Foundation~~
117 *Commission* from actively encouraging financial support for the ~~Foundation~~ *Commission* through the

118 special license plate and income tax checkoff programs. Notwithstanding any other provision of this
119 section, the ~~Foundation~~ *Commission* may accept and solicit public and private contributions for the
120 limited purpose of assisting nonprofit arts and cultural institutions and organizations in the
121 Commonwealth to enhance the fiscal stability, financial management, and fundraising abilities of such
122 organizations.

123 **§ 46.2-749.2:2. Special license plates for Virginians for the Arts; fees.**

124 A. On receipt of an application and payment of the fee prescribed by this section, the Commissioner
125 shall issue special license plates bearing the following legend: VIRGINIANS FOR THE ARTS.

126 B. The annual fee for plates issued pursuant to this section shall be ~~twenty-five dollars~~ \$25 in
127 addition to the prescribed fee for state license plates. For each such ~~twenty-five dollar~~ \$25 fee collected
128 in excess of 1,000 registrations pursuant to this section, ~~fifteen dollars~~ \$15 shall be paid into the state
129 treasury and credited to the special nonreverting fund known as the Virginia Arts ~~Foundation~~
130 *Commission for the Arts* Fund established within the Department of Accounts, for use by the Virginia
131 ~~Arts Foundation~~ *Commission for the Arts*.

132 **§ 58.1-344.3. Voluntary contributions of refunds requirements.**

133 A. 1. For taxable years beginning on and after January 1, 2005, all entities entitled to voluntary
134 contributions of tax refunds listed in subsections B and C must have received at least \$10,000 in
135 contributions in each of the three previous taxable years for which there is complete data and in which
136 such entity was listed on the individual income tax return.

137 2. In the event that an entity listed in subsections B and C does not satisfy the requirement in
138 subdivision 1, such entity shall no longer be listed on the individual income tax return.

139 3. a. The entities listed in subdivisions B 21 and B 22 as well as any other entities in subsections B
140 and C added subsequent to the 2004 Session of the General Assembly shall not appear on the individual
141 income tax return until their addition to the individual income tax return results in a maximum of 25
142 contributions listed on the return. Such contributions shall be added in the order that they are listed in
143 subsections B and C.

144 b. Each entity added to the income tax return shall appear on the return for at least three consecutive
145 taxable years before the requirement in subdivision 1 is applied to such entity.

146 4. The Department of Taxation shall report annually by the first day of each General Assembly
147 Regular Session to the Chairmen of the House Committee on Finance and Senate Committee on Finance
148 and Appropriations the amounts collected for each entity listed under subsections B and C for the three
149 most recent taxable years for which there is complete data. Such report shall also identify the entities, if
150 any, that will be removed from the individual income tax return because they have failed the
151 requirements in subdivision 1, the entities that will remain on the individual income tax return, and the
152 entities, if any, that will be added to the individual income tax return.

153 B. Subject to the provisions of subsection A, the following entities entitled to voluntary contributions
154 shall appear on the individual income tax return and are eligible to receive tax refund contributions of
155 not less than \$1:

156 1. Nongame wildlife voluntary contribution.

157 a. All moneys contributed shall be used for the conservation and management of endangered species
158 and other nongame wildlife. "Nongame wildlife" includes protected wildlife, endangered and threatened
159 wildlife, aquatic wildlife, specialized habitat wildlife both terrestrial and aquatic, and mollusks,
160 crustaceans, and other invertebrates under the jurisdiction of the Board of Wildlife Resources.

161 b. All moneys shall be deposited into a special fund known as the Game Protection Fund and which
162 shall be accounted for as a separate part thereof to be designated as the Nongame Cash Fund. All
163 moneys so deposited in the Nongame Cash Fund shall be used by the Board of Wildlife Resources for
164 the purposes set forth herein.

165 2. Open space recreation and conservation voluntary contribution.

166 a. All moneys contributed shall be used by the Department of Conservation and Recreation to
167 acquire land for recreational purposes and preserve natural areas; to develop, maintain, and improve state
168 park sites and facilities; and to provide funds to local public bodies pursuant to the Virginia Outdoor
169 Fund Grants Program.

170 b. All moneys shall be deposited into a special fund known as the Open Space Recreation and
171 Conservation Fund. The moneys in the fund shall be allocated one-half to the Department of
172 Conservation and Recreation for the purposes stated in subdivision 2 a and one-half to local public
173 bodies pursuant to the Virginia Outdoor Fund Grants Program.

174 3. Voluntary contribution to political party.

175 All moneys contributed shall be paid to the State Central Committee of any party that meets the
176 definition of a political party under § 24.2-101 as of July 1 of the previous taxable year. The maximum
177 contribution allowable under this subdivision shall be \$25. In the case of a joint return of married
178 individuals, each spouse may designate that the maximum contribution allowable be paid.

179 4. United States Olympic Committee voluntary contribution.
180 All moneys contributed shall be paid to the United States Olympic Committee.

181 5. Housing program voluntary contribution.

182 a. All moneys contributed shall be used by the Department of Housing and Community Development
183 to provide assistance for emergency, transitional, and permanent housing for the homeless; and to
184 provide assistance to housing for the low-income elderly for the physically or mentally disabled.

185 b. All moneys shall be deposited into a special fund known as the Virginia Tax Check-off for
186 Housing Fund. All moneys deposited in the fund shall be used by the Department of Housing and
187 Community Development for the purposes set forth in this subdivision. Funds made available to the
188 Virginia Tax Check-off for Housing Fund may supplement but shall not supplant activities of the
189 Virginia Housing Trust Fund established pursuant to Chapter 9 (§ 36-141 et seq.) of Title 36 or those of
190 the Virginia Housing Development Authority.

191 6. Voluntary contributions to the Department for Aging and Rehabilitative Services.

192 a. All moneys contributed shall be used by the Department for Aging and Rehabilitative Services for
193 the enhancement of transportation services for the elderly and disabled.

194 b. All moneys shall be deposited into a special fund known as the Transportation Services for the
195 Elderly and Disabled Fund. All moneys so deposited in the fund shall be used by the Department for
196 Aging and Rehabilitative Services for the enhancement of transportation services for the elderly and
197 disabled. The Department for Aging and Rehabilitative Services shall conduct an annual audit of the
198 moneys received pursuant to this subdivision and shall provide an evaluation of all programs funded
199 pursuant to this subdivision annually to the Secretary of Health and Human Resources.

200 7. Voluntary contribution to the Community Policing Fund.

201 a. All moneys contributed shall be used to provide grants to local law-enforcement agencies for the
202 purchase of equipment or the support of services, as approved by the Criminal Justice Services Board,
203 relating to community policing.

204 b. All moneys shall be deposited into a special fund known as the Community Policing Fund. All
205 moneys deposited in such fund shall be used by the Department of Criminal Justices Services for the
206 purposes set forth herein.

207 8. Voluntary contribution to promote the arts.

208 All moneys contributed shall be used by the ~~Virginia Arts Foundation~~ to assist the Virginia
209 Commission for the Arts in its statutory responsibility of promoting the arts in the Commonwealth. All
210 moneys shall be deposited into a special fund known as the ~~Virginia Arts Foundation~~ *Commission for*
211 *the Arts* Fund.

212 9. Voluntary contribution to the Historic Resources Fund.

213 All moneys contributed shall be deposited in the Historic Resources Fund established pursuant to
214 § 10.1-2202.1.

215 10. Voluntary contribution to the Virginia Foundation for the Humanities and Public Policy.

216 All moneys contributed shall be paid to the Virginia Foundation for the Humanities and Public
217 Policy. All moneys shall be deposited into a special fund known as the Virginia Humanities Fund.

218 11. Voluntary contribution to the Center for Governmental Studies.

219 All moneys contributed shall be paid to the Center for Governmental Studies, a public service and
220 research center of the University of Virginia. All moneys shall be deposited into a special fund known
221 as the Governmental Studies Fund.

222 12. Voluntary contribution to the Law and Economics Center.

223 All moneys contributed shall be paid to the Law and Economics Center, a public service and
224 research center of George Mason University. All moneys shall be deposited into a special fund known
225 as the Law and Economics Fund.

226 13. Voluntary contribution to Children of America Finding Hope.

227 All moneys contributed shall be used by Children of America Finding Hope (CAFH) in its programs
228 which are designed to reach children with emotional and physical needs.

229 14. Voluntary contribution to 4-H Educational Centers.

230 All moneys contributed shall be used by the 4-H Educational Centers throughout the Commonwealth
231 for their (i) educational, leadership, and camping programs and (ii) operational and capital costs. The
232 State Treasurer shall pay the moneys to the Virginia 4-H Foundation in Blacksburg, Virginia.

233 15. Voluntary contribution to promote organ and tissue donation.

234 a. All moneys contributed shall be used by the Virginia Transplant Council to assist in its statutory
235 responsibility of promoting and coordinating educational and informational activities as related to the
236 organ, tissue, and eye donation process and transplantation in the Commonwealth of Virginia.

237 b. All moneys shall be deposited into a special fund known as the Virginia Donor Registry and
238 Public Awareness Fund. All moneys deposited in such fund shall be used by the Virginia Transplant
239 Council for the purposes set forth herein.

240 16. Voluntary contributions to the Virginia War Memorial division of the Department of Veterans
241 Services and the National D-Day Memorial Foundation.

242 All moneys contributed shall be used by the Virginia War Memorial division of the Department of
243 Veterans Services and the National D-Day Memorial Foundation in their work through each of their
244 respective memorials. The State Treasurer shall divide the moneys into two equal portions and pay one
245 portion to the Virginia War Memorial division of the Department of Veterans Services and the other
246 portion to the National D-Day Memorial Foundation.

247 17. Voluntary contribution to the Virginia Federation of Humane Societies.

248 All moneys contributed shall be paid to the Virginia Federation of Humane Societies to assist in its
249 mission of saving, caring for, and finding homes for homeless animals.

250 18. Voluntary contribution to the Tuition Assistance Grant Fund.

251 a. All moneys contributed shall be paid to the Tuition Assistance Grant Fund for use in providing
252 monetary assistance to residents of the Commonwealth who are enrolled in undergraduate or graduate
253 programs in private Virginia colleges.

254 b. All moneys shall be deposited into a special fund known as the Tuition Assistance Grant Fund.
255 All moneys so deposited in the Fund shall be administered by the State Council of Higher Education for
256 Virginia in accordance with and for the purposes provided under the Tuition Assistance Grant Act
257 (§ 23.1-628 et seq.).

258 19. Voluntary contribution to the Spay and Neuter Fund.

259 All moneys contributed shall be paid to the Spay and Neuter Fund for use by localities in the
260 Commonwealth for providing low-cost spay and neuter surgeries through direct provision or contract or
261 each locality may make the funds available to any private, nonprofit sterilization program for dogs and
262 cats in such locality. The Tax Commissioner shall determine annually the total amounts designated on
263 all returns from each locality in the Commonwealth, based upon the locality that each filer who makes a
264 voluntary contribution to the Fund lists as his permanent address. The State Treasurer shall pay the
265 appropriate amount to each respective locality.

266 20. Voluntary contribution to the Virginia Commission for the Arts.

267 All moneys contributed shall be paid to the Virginia Commission for the Arts.

268 21. Voluntary contribution for the Department of Emergency Management.

269 All moneys contributed shall be paid to the Department of Emergency Management.

270 22. Voluntary contribution for the cancer centers in the Commonwealth.

271 All moneys contributed shall be paid equally to all entities in the Commonwealth that officially have
272 been designated as cancer centers by the National Cancer Institute.

273 23. Voluntary contribution to the Brown v. Board of Education Scholarship Program Fund.

274 a. All moneys contributed shall be paid to the Brown v. Board of Education Scholarship Program
275 Fund to support the work of and generate nonstate funds to maintain the Brown v. Board of Education
276 Scholarship Program.

277 b. All moneys shall be deposited into the Brown v. Board of Education Scholarship Program Fund as
278 established in § 30-231.4.

279 c. All moneys so deposited in the Fund shall be administered by the State Council of Higher
280 Education in accordance with and for the purposes provided in Chapter 34.1 (§ 30-231.01 et seq.) of
281 Title 30.

282 24. Voluntary contribution to the Martin Luther King, Jr. Living History and Public Policy Center.

283 All moneys contributed shall be paid to the Board of Trustees of the Martin Luther King, Jr. Living
284 History and Public Policy Center.

285 25. Voluntary contribution to the Virginia Caregivers Grant Fund.

286 All moneys contributed shall be paid to the Virginia Caregivers Grant Fund established pursuant to
287 § 63.2-2202.

288 26. Voluntary contribution to public library foundations.

289 All moneys contributed pursuant to this subdivision shall be deposited into the state treasury. The
290 Tax Commissioner shall determine annually the total amounts designated on all returns for each public
291 library foundation and shall report the same to the State Treasurer. The State Treasurer shall pay the
292 appropriate amount to the respective public library foundation.

293 27. Voluntary contribution to Celebrating Special Children, Inc.

294 All moneys contributed shall be paid to Celebrating Special Children, Inc. and shall be deposited into
295 a special fund known as the Celebrating Special Children, Inc. Fund.

296 28. Voluntary contributions to the Department for Aging and Rehabilitative Services.

297 a. All moneys contributed shall be used by the Department for Aging and Rehabilitative Services for
298 providing Medicare Part D counseling to the elderly and disabled.

299 b. All moneys shall be deposited into a special fund known as the Medicare Part D Counseling Fund.
300 All moneys so deposited shall be used by the Department for Aging and Rehabilitative Services to

301 provide counseling for the elderly and disabled concerning Medicare Part D. The Department for Aging
302 and Rehabilitative Services shall conduct an annual audit of the moneys received pursuant to this
303 subdivision and shall provide an evaluation of all programs funded pursuant to the subdivision to the
304 Secretary of Health and Human Resources.

305 29. Voluntary contribution to community foundations.

306 All moneys contributed pursuant to this subdivision shall be deposited into the state treasury. The
307 Tax Commissioner shall determine annually the total amounts designated on all returns for each
308 community foundation and shall report the same to the State Treasurer. The State Treasurer shall pay the
309 appropriate amount to the respective community foundation. A "community foundation" shall be defined
310 as any institution that meets the membership requirements for a community foundation established by
311 the Council on Foundations.

312 30. Voluntary contribution to the Virginia Foundation for Community College Education.

313 a. All moneys contributed shall be paid to the Virginia Foundation for Community College Education
314 for use in providing monetary assistance to Virginia residents who are enrolled in comprehensive
315 community colleges in Virginia.

316 b. All moneys shall be deposited into a special fund known as the Virginia Foundation for
317 Community College Education Fund. All moneys so deposited in the Fund shall be administered by the
318 Virginia Foundation for Community College Education in accordance with and for the purposes
319 provided under the Community College Incentive Scholarship Program (former § 23-220.2 et seq.).

320 31. Voluntary contribution to the Middle Peninsula Chesapeake Bay Public Access Authority.

321 All moneys contributed shall be paid to the Middle Peninsula Chesapeake Bay Public Access
322 Authority to be used for the purposes described in § 15.2-6601.

323 32. Voluntary contribution to the Breast and Cervical Cancer Prevention and Treatment Fund.

324 All moneys contributed shall be paid to the Breast and Cervical Cancer Prevention and Treatment
325 Fund established pursuant to § 32.1-368.

326 33. Voluntary contribution to the Virginia Aquarium and Marine Science Center.

327 All moneys contributed shall be paid to the Virginia Aquarium and Marine Science Center for use in
328 its mission to increase the public's knowledge and appreciation of Virginia's marine environment and
329 inspire commitment to preserve its existence.

330 34. Voluntary contribution to the Virginia Capitol Preservation Foundation.

331 All moneys contributed shall be paid to the Virginia Capitol Preservation Foundation for use in its
332 mission in supporting the ongoing restoration, preservation, and interpretation of the Virginia Capitol
333 and Capitol Square.

334 35. Voluntary contribution for the Secretary of Veterans and Defense Affairs.

335 All moneys contributed shall be paid to the Office of the Secretary of Veterans and Defense Affairs
336 for related programs and services.

337 C. Subject to the provisions of subsection A, the following voluntary contributions shall appear on
338 the individual income tax return and are eligible to receive tax refund contributions or by making
339 payment to the Department if the individual is not eligible to receive a tax refund pursuant to § 58.1-309
340 or if the amount of such tax refund is less than the amount of the voluntary contribution:

341 1. Voluntary contribution to the Family and Children's Trust Fund of Virginia.

342 All moneys contributed shall be paid to the Family and Children's Trust Fund of Virginia.

343 2. Voluntary Chesapeake Bay restoration contribution.

344 a. All moneys contributed shall be used to help fund Chesapeake Bay and its tributaries restoration
345 activities in accordance with tributary plans developed pursuant to Article 7 (§ 2.2-215 et seq.) of
346 Chapter 2 of Title 2.2 or the Chesapeake Bay Watershed Implementation Plan submitted by the
347 Commonwealth of Virginia to the U.S. Environmental Protection Agency on November 29, 2010, and
348 any subsequent revisions thereof.

349 b. The Tax Commissioner shall annually determine the total amount of voluntary contributions and
350 shall report the same to the State Treasurer, who shall credit that amount to a special nonreverting fund
351 to be administered by the Office of the Secretary of Natural and Historic Resources. All moneys so
352 deposited shall be used for the purposes of providing grants for the implementation of tributary plans
353 developed pursuant to Article 7 (§ 2.2-215 et seq.) of Chapter 2 of Title 2.2 or the Chesapeake Bay
354 Watershed Implementation Plan submitted by the Commonwealth of Virginia to the U.S. Environmental
355 Protection Agency on November 29, 2010, and any subsequent revisions thereof.

356 c. No later than November 1 of each year, the Secretary of Natural and Historic Resources shall
357 submit a report to the House Committee on Agriculture, Chesapeake and Natural Resources; the Senate
358 Committee on Agriculture, Conservation and Natural Resources; the House Committee on
359 Appropriations; the Senate Committee on Finance and Appropriations; and the Virginia delegation to the
360 Chesapeake Bay Commission, describing the grants awarded from moneys deposited in the fund. The
361 report shall include a list of grant recipients, a description of the purpose of each grant, the amount

362 received by each grant recipient, and an assessment of activities or initiatives supported by each grant.
 363 The report shall be posted on a website maintained by the Secretary of Natural and Historic Resources,
 364 along with a cumulative listing of previous grant awards beginning with awards granted on or after July
 365 1, 2014.

366 3. Voluntary Jamestown-Yorktown Foundation Contribution.

367 All moneys contributed shall be used by the Jamestown-Yorktown Foundation for the Jamestown
 368 2007 quadricentennial celebration. All moneys shall be deposited into a special fund known as the
 369 Jamestown Quadricentennial Fund. This subdivision shall be effective for taxable years beginning before
 370 January 1, 2008.

371 4. State forests voluntary contribution.

372 a. All moneys contributed shall be used for the development and implementation of conservation and
 373 education initiatives in the state forests system.

374 b. All moneys shall be deposited into a special fund known as the State Forests System Fund,
 375 established pursuant to § 10.1-1119.1. All moneys so deposited in such fund shall be used by the State
 376 Forester for the purposes set forth herein.

377 5. Voluntary contributions to Uninsured Medical Catastrophe Fund.

378 All moneys contributed shall be paid to the Uninsured Medical Catastrophe Fund established
 379 pursuant to § 32.1-324.2, such funds to be used for the treatment of Virginians sustaining uninsured
 380 medical catastrophes.

381 6. Voluntary contribution to local school divisions.

382 a. All moneys contributed shall be used by a specified local public school foundation as created by
 383 and for the purposes stated in § 22.1-212.2:2.

384 b. All moneys collected pursuant to subdivision 6 a or through voluntary payments by taxpayers
 385 designated for a local public school foundation over refundable amounts shall be deposited into the state
 386 treasury. The Tax Commissioner shall determine annually the total amounts designated on all returns for
 387 each public school foundation and shall report the same to the State Treasurer. The State Treasurer shall
 388 pay the appropriate amount to the respective public school foundation.

389 c. In order for a public school foundation to be eligible to receive contributions under this section,
 390 school boards must notify the Department during the taxable year in which they want to participate prior
 391 to the deadlines and according to procedures established by the Tax Commissioner.

392 7. Voluntary contribution to Home Energy Assistance Fund.

393 All moneys contributed shall be paid to the Home Energy Assistance Fund established pursuant to
 394 § 63.2-805, such funds to be used to assist low-income Virginians in meeting seasonal residential energy
 395 needs.

396 8. Voluntary contribution to the Virginia Military Family Relief Fund.

397 a. All moneys contributed shall be paid to the Virginia Military Family Relief Fund for use in
 398 providing assistance to military service personnel on active duty and their families for living expenses
 399 including, but not limited to, food, housing, utilities, and medical services.

400 b. All moneys shall be deposited into a special fund known as the Virginia Military Family Relief
 401 Fund, established and administered pursuant to § 44-102.2.

402 9. Voluntary contribution to the Federation of Virginia Food Banks.

403 All moneys contributed shall be paid to the Federation of Virginia Food Banks, a Partner State
 404 Association of Feeding America. The Federation of Virginia Food Banks shall as soon as practicable
 405 make an equitable distribution of all such moneys to the Blue Ridge Area Food Bank, Capital Area
 406 Food Bank, Feeding America Southwest Virginia, FeedMore, Inc., Foodbank of Southeastern Virginia
 407 and the Eastern Shore, Fredericksburg Area Food Bank, or Virginia Peninsula Foodbank.

408 The Secretary of Finance may request records or receipts of all distributions by the Federation of
 409 Virginia Food Banks of such moneys contributed for purposes of ensuring compliance with the
 410 requirements of this subdivision.

411 D. Unless otherwise specified and subject to the requirements in § 58.1-344.2, all moneys collected
 412 for each entity in subsections B and C shall be deposited into the state treasury. The Tax Commissioner
 413 shall determine annually the total amount designated for each entity in subsections B and C on all
 414 individual income tax returns and shall report the same to the State Treasurer, who shall credit that
 415 amount to each entity's respective special fund.

416 **2. That §§ 23.1-3225 and 23.1-3226 of the Code of Virginia are repealed.**