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SENATE BILL NO. 1122

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the Senate Committee on Finance
on February 16, 1995)

(Patron Prior to Substitute—Senator Colgan)

A *BILL to amend and reenact §§ 58.1-345.1 and 58.1-346 of the Code of Virginia, to amend the Code of Virginia by adding in Article 4 of Chapter 3 of Title 58.1 sections numbered 58.1-346.6 and 58.1-346.7, to amend and reenact the third enactment of Chapter 861 of the 1988 Acts of Assembly, as amended by the fifth enactment of Chapter 865 of the 1993 Acts of Assembly, and to amend and reenact the second enactment of Chapter 179 of the Acts of Assembly of 1991, as amended and reenacted by the second enactment of Chapter 865 of the Acts of Assembly of 1993, relating to voluntary contributions.*

Be it enacted by the General Assembly of Virginia:

1. That §§ 58.1-345.1 and 58.1-346 of the Code of Virginia are amended and reenacted and that the Code of Virginia is amended by adding in Article 4 of Chapter 3 of Title 58.1 sections numbered 58.1-346.6 and 58.1-346.7 as follows:

§ 58.1-345.1. Open space recreation and conservation voluntary contribution.

A. For all taxable years beginning on or after January 1, 1993, but before January 1, ~~1996~~ 1999, any individual eligible to receive a tax refund pursuant to § 58.1-309 may designate at the time of filing his return a specified dollar amount of such refund, no less than one dollar, to be used by the Department of Conservation and Recreation for the following purposes:

1. To acquire land for recreational purposes and preserve natural areas;
2. To develop, maintain and improve state park sites and facilities; and
3. To provide funds to local public bodies pursuant to the Virginia Outdoor Fund Grants Program.

B. The Tax Commissioner shall determine annually the total amount designated on state income tax returns as voluntary contributions, and shall report such amount to the State Treasurer. All voluntary contributions collected pursuant to subsection A of this section shall be deposited into the state treasury. The State Treasurer shall credit the total amount collected to a special fund entitled the "Open Space Recreation and Conservation Fund." The moneys in the fund shall be allocated according to the following formula and used for the following purposes:

1. One-half of such fund shall be paid to the Department of Conservation and Recreation for the purposes established in subdivisions A 1 and 2 of this section; and
2. One-half of the moneys in such fund shall be paid to local public bodies pursuant to the Virginia Outdoor Fund Grants Program.

§ 58.1-346. Voluntary contribution to political party.

A. For all taxable years beginning on or after January 1, 1993, but before January 1, ~~1996~~ 1999, any individual eligible to receive a tax refund pursuant to § 58.1-309 may designate at the time of filing his return that up to twenty-five dollars of such refund shall be paid to the State Central Committee of any party which meets the definition of a political party under § 24.1-1 as of July 1 of the previous taxable year. In the case of a joint return of husband and wife, each spouse may designate that up to twenty-five dollars be paid.

B. All money collected pursuant to subsection A shall be deposited into the state treasury.

C. The Tax Commissioner shall determine by June 30 of each year the total amount designated for each party during that year. The direct costs of administration shall be deducted in equal amounts from each party's share. The Tax Commissioner shall report the same to the State Treasurer, who shall pay that amount to the appropriate party.

§ 58.1-346.6. *Voluntary contribution for the renovation of the Governor's Mansion.*

A. Any individual eligible to receive a tax refund pursuant to § 58.1-309 may designate at the time of filing a return a specified dollar amount of such refund, not less than one dollar, for the renovation of the Governor's Mansion.

B. All money collected pursuant to subsection A shall be deposited into the general fund of the state treasury. The Tax Commissioner shall determine by June 30 of each year the total amount designated on all returns and shall report the same to the State Treasurer, who shall pay that amount for the renovation of the Governor's Mansion.

§ 58.1-346.7. *Voluntary contribution to the Virginia Commission for the Arts.*

A. Any individual eligible to receive a tax refund pursuant to § 58.1-309 may designate at the time of filing a return a specified dollar amount of such refund, not less than one dollar, to be distributed by the Virginia Commission for the Arts in accordance with its statutory responsibilities.

B. All money collected pursuant to subsection A shall be deposited into the state treasury.

60 *C. The Tax Commissioner shall determine by June 30 of each year the total amount designated on*
61 *all returns and shall report the same to the State Treasurer, who shall pay that amount to the Virginia*
62 *Commission for the Arts.*

63 **2. That the third enactment of Chapter 861 of the 1988 Acts of Assembly, as amended by the fifth**
64 **enactment of Chapter 865 of the 1993 Acts of Assembly, is amended and reenacted as follows:**

65 3. That the provisions of this act shall be effective for taxable years beginning on and after January
66 1, 1988, and the provisions of this act shall expire for all taxable years beginning after December 31,
67 ~~1995~~ 1998.

68 **3. That the second enactment of Chapter 179 of the Acts of Assembly of 1991, as amended and**
69 **reenacted by the second enactment of Chapter 865 of the Acts of Assembly of 1993, is amended**
70 **and reenacted as follows:**

71 2. That the provisions of this act shall become effective for taxable years beginning on and after
72 January 1, 1991, and shall expire for all taxable years beginning after December 31, ~~1995~~ 1997.

73 **4. That the provisions of this act creating §§ 58.1-346.6 and 58.1-346.7 shall be effective for taxable**
74 **years beginning on and after January 1, 1996.**