

VIRGINIA ACTS OF ASSEMBLY -- 1996 SESSION

CHAPTER 444

An Act to amend and reenact § 58.1-346 of the Code of Virginia, relating to voluntary contributions of tax refunds to a political party.

[H 1140]

Approved March 31, 1996

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-346 of the Code of Virginia is amended and reenacted as follows:

§ 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,~~ 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 § 24.2-101 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.