

VIRGINIA ACTS OF ASSEMBLY -- 1996 SESSION

CHAPTER 738

An Act to amend and reenact § 58.1-345.1 of the Code of Virginia, relating to the voluntary contribution of income tax refunds for the Open Space Recreation and Conservation Fund.

[H 1212]

Approved April 6, 1996

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-345.1 of the Code of Virginia is amended and reenacted 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~~ 2001, 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.