

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

4 [H 1140]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-346 of the Code of Virginia is amended and reenacted as follows:**

8 § 58.1-346. Voluntary contribution to political party.

9 A. For all taxable years beginning on or after January 1, 1993, ~~but before January 1, 1996~~, any
10 individual eligible to receive a tax refund pursuant to § 58.1-309 may designate at the time of filing his
11 return that up to twenty-five dollars of such refund shall be paid to the State Central Committee of any
12 party which meets the definition of a political party under § 24.2-101 as of July 1 of the previous
13 taxable year. In the case of a joint return of husband and wife, each spouse may designate that up to
14 twenty-five dollars be paid.

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

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

ENROLLED

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