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**SENATE BILL NO. 681**

Offered January 26, 1998

*A BILL to amend and reenact §§ 2.1-1.6 and 9-6.25:1 of the Code of Virginia and to amend the Code of Virginia by adding in Title 3.1 a chapter numbered 45, consisting of sections numbered 3.1-1104 through 3.1-1107, and by adding sections numbered 58.1-333.1 and 58.1-430.1, relating to the Virginia Charity Food Assistance Act.*

Patrons—Hanger; Delegates: Crittenden, Johnson, Landes, Van Yahres and Weatherholtz

Referred to the Committee on Agriculture, Conservation and Natural Resources

**Be it enacted by the General Assembly of Virginia:**

**1. That §§ 2.1-1.6 and 9-6.25:1 of the Code of Virginia are amended and reenacted, and that the Code of Virginia is amended by adding in Title 3.1 a chapter numbered 45, consisting of sections numbered 3.1-1104 through 3.1-1107, and by adding a sections numbered 58.1-333.1 and 58.1-430.1 as follows:**

§ 2.1-1.6. State boards.

A. There shall be, in addition to such others as may be established by law, the following permanent collegial bodies affiliated with a state agency within the executive branch:

Accountancy, Board for  
Aging, Advisory Board on the  
Agriculture and Consumer Services, Board of  
Air Pollution, State Advisory Board on  
Alcoholic Beverage Control Board, Virginia  
Apple Board, Virginia State  
Appomattox State Scenic River Advisory Board  
Aquaculture Advisory Board  
Architects, Professional Engineers, Land Surveyors and Landscape Architects, State Board for  
Art and Architectural Review Board  
Athletic Board, Virginia  
Auctioneers Board  
Audiology and Speech-Language Pathology, Board of  
Aviation Board, Virginia  
Barbers, Board for  
Branch Pilots, Board for  
Bright Flue-Cured Tobacco Board, Virginia  
Building Code Technical Review Board, State  
Catocin Creek State Scenic River Advisory Board  
Cattle Industry Board, Virginia  
Cave Board  
Certified Seed Board, State  
Chesapeake Bay Local Assistance Board  
*Charity Food Assistance Advisory Board*  
Chickahominy State Scenic River Advisory Board  
Child Abuse and Neglect, Advisory Board on  
Chippokes Plantation Farm Foundation, Board of Trustees  
Clinch Scenic River Advisory Board  
Coal Mining Examiners, Board of  
Coal Research and Development Advisory Board, Virginia  
Coal Surface Mining Reclamation Fund Advisory Board  
Conservation and Development of Public Beaches, Board on  
Conservation and Recreation, Board of  
Contractors, Board for  
Corn Board, Virginia  
Correctional Education, Board of  
Corrections, State Board of  
Cosmetology, Board for  
Criminal Justice Services Board  
Dark-Fired Tobacco Board, Virginia

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60	Deaf and Hard-of-Hearing, Advisory Board for the Department for the
61	Dentistry, Board of
62	Design-Build/Construction Management Review Board
63	Education, State Board of
64	Egg Board, Virginia
65	Emergency Medical Services Advisory Board, State
66	Farmers Market Board, Virginia
67	Fire Services Board, Virginia
68	Forestry, Board of
69	Funeral Directors and Embalmers, Board of
70	Game and Inland Fisheries, Board of
71	Geology, Board for
72	Goose Creek Scenic River Advisory Board
73	Health Planning Board, Virginia
74	Health Professions, Board of
75	Health, State Board of
76	Hearing Aid Specialists, Board for
77	Hemophilia Advisory Board
78	Historic Resources, Board of
79	Housing and Community Development, Board of
80	Irish Potato Board, Virginia
81	Juvenile Justice, State Board of
82	Litter Control and Recycling Fund Advisory Board
83	Marine Products Board, Virginia
84	Medical Advisory Board, Department of Motor Vehicles
85	Medicare and Medicaid, Advisory Board on
86	Medicine, Board of
87	Mental Health, Mental Retardation and Substance Abuse Services Board, State
88	Migrant and Seasonal Farmworkers Board
89	Military Affairs, Board of
90	Mineral Mining Examiners, Board of
91	Minority Business Enterprise, Interdepartmental Board of the Department of
92	Networking Users Advisory Board, State
93	Neurotrauma Initiative Advisory Board, Commonwealth
94	North Meherrin State Scenic River Advisory Board
95	Nottoway State Scenic River Advisory Board
96	Nursing, Board of
97	Nursing Home Administrators, Board of
98	Occupational Therapy, Advisory Board on
99	Oil and Gas Conservation Board, Virginia
100	Opticians, Board for
101	Optometry, Board of
102	Peanut Board, Virginia
103	Personnel Advisory Board
104	Pesticide Control Board
105	Pharmacy, Board of
106	Physical Therapy to the Board of Medicine, Advisory Board on
107	Plant Pollination Advisory Board
108	Polygraph Examiners Advisory Board
109	Pork Industry Board, Virginia
110	Poultry Products Board, Virginia
111	Private College Advisory Board
112	Private Security Services Advisory Board
113	Professional and Occupational Regulation, Board for
114	Professional Counselors, Board of
115	Professional Soil Scientists, Board for
116	Psychiatric Advisory Board
117	Psychology, Board of
118	Public Buildings Board, Virginia
119	Public Broadcasting Board, Virginia
120	Radiation Advisory Board
121	Real Estate Appraiser Board

- 122 Real Estate Board
- 123 Reciprocity Board, Department of Motor Vehicles
- 124 Recreational Fishing Advisory Board, Virginia
- 125 Recreation Specialists, Board of
- 126 Reforestation Board
- 127 Rehabilitation Providers, Advisory Board on
- 128 Rehabilitative Services, Board of
- 129 Respiratory Therapy, Advisory Board on
- 130 Rockfish State Scenic River Advisory Board
- 131 Safety and Health Codes Board
- 132 Seed Potato Board
- 133 Sewage Handling and Disposal Appeal Review Board, State Health Department
- 134 Shenandoah State Scenic River Advisory Board
- 135 Small Business Advisory Board
- 136 Small Business Environmental Compliance Advisory Board
- 137 Small Grains Board, Virginia
- 138 Social Services, Board of
- 139 Social Work, Board of
- 140 Soil and Water Conservation Board, Virginia
- 141 Soybean Board, Virginia
- 142 State Air Pollution Control Board
- 143 Substance Abuse Certification Board
- 144 Surface Mining Review, Board of
- 145 Sweet Potato Board, Virginia
- 146 T & M Vehicle Dealers' Advisory Board
- 147 Teacher Education and Licensure, Advisory Board on
- 148 Transportation Board, Commonwealth
- 149 Transportation Safety, Board of
- 150 Treasury Board, The, Department of the Treasury
- 151 Veterans' Affairs, Board on
- 152 Veterinary Medicine, Board of
- 153 Virginia Board for Asbestos and Lead
- 154 Virginia Coal Mine Safety Board
- 155 Virginia Correctional Enterprises Advisory Board
- 156 Virginia Cotton Board
- 157 Virginia Employment Commission, State Advisory Board for the
- 158 Virginia Geographic Information Network Advisory Board
- 159 Virginia Horse Industry Board
- 160 Virginia Manufactured Housing Board
- 161 Virginia Retirement System, Board of Trustees
- 162 Virginia Schools for the Deaf and the Blind, Advisory Commission on the
- 163 Virginia Sheep Industry Board
- 164 Virginia Veterans Cemetery Board
- 165 Virginia Waste Management Board
- 166 Visually Handicapped, Virginia Board for the
- 167 Voluntary Formulary Board, Virginia
- 168 War Memorial Foundation, Virginia, Board of Trustees
- 169 Waste Management Facility Operators, Board for
- 170 Water Resources Research Center Statewide Advisory Board, Virginia
- 171 Waterworks and Wastewater Works Operators, Board for
- 172 Well Review Board, Virginia.
- 173 B. Notwithstanding the definition for "board" as provided in § 2.1-1.2, the following entities shall be
- 174 referred to as boards:
- 175 Compensation Board
- 176 State Board of Elections
- 177 State Water Control Board
- 178 Virginia Parole Board
- 179 Virginia Veterans Care Center Board of Trustees.

*CHAPTER 45.*

*VIRGINIA CHARITY FOOD ASSISTANCE ACT.*

§ 3.1-1104. Definitions.

As used in this chapter, unless the context requires a different meaning:

"Board" means the Board of Agriculture and Consumer Services.

"Business firm" means any corporation, partnership, electing small business (Subchapter S) corporation, limited liability company, or sole proprietorship authorized to do business in this Commonwealth subject to tax imposed by Articles 2 (§ 58.1-320 et seq.) and 10 (§ 58.1-400 et seq.) of Chapter 3, Chapter 12 (§ 58.1-1200 et seq.), Article 1 (§ 58.1-2500 et seq.) of Chapter 25, or Article 2 (§ 58.1-2620 et seq.) of Chapter 26 of Title 58.1.

"Charity food provider" means a nonprofit, charitable organization which operates on a continuing basis as a food pantry, soup kitchen, community kitchen, emergency shelter, or other program which seeks to relieve the incidence of hunger, undernutrition, or short-term food or nutritional shortages among needy individuals and families, homeless people, or victims of domestic violence.

"Commissioner" means the Commissioner of the Virginia Department of Agriculture and Consumer Services.

"Department" means the Virginia Department of Agriculture and Consumer Services.

"Food bank" means a nonprofit charitable organization that (i) is exempt from income taxation under the provisions of §§ 501 (c) (3) and 501 (c) (4) of the Internal Revenue Code of 1986, as amended from time to time, and (ii) distributes food to charity food providers.

§ 3.1-1105. Virginia Charity Food Assistance Advisory Board.

A. There is hereby established within the Department the Virginia Charity Food Assistance Advisory Board, which shall advise the Board and the Department on the implementation of the Virginia charity food donation tax credit and study programs or other ways the Department or other agencies might help to reduce the incidence of hunger, undernutrition, and short-term food or nutritional shortages among the needy. The Advisory Board shall consist of twelve members to be appointed by the Governor, and shall include one of representative each of the following: a statewide agriculture organization, the Virginia Cooperative Extension Service, the wholesale grocery industry, the retail grocery industry, the food processing industry, the dairy industry, the poultry industry, and the bottling industry. Four members shall represent food banks.

B. The Advisory Board shall annually elect a chairman from among its members. The chairman shall fix the times and places of meetings. Members of the Advisory Board shall serve without compensation but shall be reimbursed for their reasonable and necessary expenses incurred in the performance of their duties as Advisory Board members.

§ 3.1-1106. Allocation of tax credits authorized; requests; regulations.

A. Any food bank may submit a request to the Commissioner for an allocation of tax credits for use by business firms making donations of food or grocery products to the food bank. The request shall set forth the type and amount of food or grocery products expected to be donated, the number of charity food providers that will benefit from such donations, and the estimated number of persons or households that will benefit from such donation.

B. The Board shall promulgate regulations for the approval of such requests. Such regulations shall include a requirement that an annual audit to be provided by the food bank as a prerequisite for approval. Such regulations shall provide for the equitable allocation of the available amount of tax credits among the approved requests. The Board shall seek the assistance of the Charity Food Assistance Advisory Board in developing the regulations.

C. If the Commissioner approves a request, the food bank shall make the allocated tax credit available to business firms making donations of food or grocery products. A food bank may not transfer or assign an allocation of tax credits to another food bank without the approval of the Commissioner.

D. Through June 30, 2000, the total amount of tax credits granted for programs approved under this chapter for each fiscal year shall not exceed \$5,000,000. Tax credits shall not be authorized after fiscal year 2000.

§ 3.1-1107. Tax credit reporting and eligibility.

A. The Commissioner shall certify to the Department of Taxation, or in the case of business firms subject to tax under Article 1 (§ 58.1-2500 et seq.) of Chapter 25 or Article 2 (§ 58.1-2620 et seq.) of Chapter 26 of Title 58.1, to the State Corporation Commission, the applicability of the tax credit provided in this section for business firms.

B. A business firm shall be eligible for a credit against the taxes imposed by Articles 2 (§ 58.1-320 et seq.) and 10 (§ 58.1-400 et seq.) of Chapter 3, Chapter 12 (§ 58.1-1200 et seq.), Article 1 (§ 58.1-2500 et seq.) of Chapter 25, or Article 2 (§ 58.1-2620 et seq.) of Chapter 26 of Title 58.1, as applicable, in the amount of fifty percent of the fair market value of the food or grocery products donated by the business firm during its taxable year to a food bank to which tax credits have been allocated pursuant to § 3.1-1107. No tax credit of less than \$500 shall be granted for any donation, and a business firm shall not be allowed a tax credit in excess of \$500,000 per taxable year. No tax credit shall be granted to any business firm for donations to a food bank providing food assistance to

employees of the business firm. Any tax credit not usable for the taxable year the donation was made may be carried over to the extent usable for the next five succeeding taxable years or until the full credit has been utilized, whichever is sooner. Credits granted to a partnership, electing small business (Subchapter S) corporation or limited liability company shall be allocated to their individual partners, shareholders, or members, respectively, in proportion to their ownership or interest in such business firms.

C. The Commissioner or his designee shall issue a tax credit to a business firm upon receipt of a certification made by a food bank to which tax credits have been allocated pursuant to § 3.1-1107. The certification shall identify the date, type, amount and value of the food or grocery products donation received by the food bank and the business firm making the donation. A business entity shall be eligible for a tax credit under this section only to the extent that sufficient tax credits allocated to a food bank are available.

§ 9-6.25:1. Advisory boards, commissions and councils.

There shall be, in addition to such others as may be designated in accordance with § 9-6.25, the following advisory boards, commissions and councils within the executive branch:

- Advisory Board for the Department for the Deaf and Hard-of-Hearing
- Advisory Board for the Department for the Aging
- Advisory Board on Child Abuse and Neglect
- Advisory Board on Medicare and Medicaid
- Advisory Board on Occupational Therapy
- Advisory Board on Physical Therapy to the Board of Medicine
- Advisory Board on Rehabilitation Providers
- Advisory Board on Respiratory Therapy to the Board of Medicine
- Advisory Board on Teacher Education and Licensure
- Advisory Commission on the Virginia Schools for the Deaf and the Blind
- Advisory Council on Revenue Estimates
- Advisory Council on the Virginia Business-Education Partnership Program
- Appomattox State Scenic River Advisory Board
- Aquaculture Advisory Board
- Art and Architectural Review Board
- Board for the Visually Handicapped
- Board of Directors, Virginia Truck and Ornamentals Research Station
- Board of Forestry
- Board of Military Affairs
- Board of Rehabilitative Services
- Board of Transportation Safety
- Board of Trustees of the Family and Children's Trust Fund
- Board of Visitors, Gunston Hall Plantation
- Board on Veterans' Affairs
- Catoctin Creek State Scenic River Advisory Board
- Cave Board
- Charity Food Assistance Advisory Board
- Chickahominy State Scenic River Advisory Board
- Clinch Scenic River Advisory Board
- Coal Surface Mining Reclamation Fund Advisory Board
- Coastal Land Management Advisory Council, Virginia
- Commonwealth Competition Council
- Council on Indians
- Council on the Status of Women
- Debt Capacity Advisory Committee
- Emergency Medical Services Advisory Board
- Falls of the James Committee
- Goose Creek Scenic River Advisory Board
- Governor's Council on Alcohol and Drug Abuse Problems
- Governor's Mined Land Reclamation Advisory Committee
- Hemophilia Advisory Board
- Human Services Information and Referral Advisory Council
- Interagency Coordinating Council on Housing for the Disabled
- Interdepartmental Board of the State Department of Minority Business Enterprise
- Litter Control and Recycling Fund Advisory Board
- Local Advisory Board to the Blue Ridge Community College

305	Local Advisory Board to the Central Virginia Community College
306	Local Advisory Board to the Dabney S. Lancaster Community College
307	Local Advisory Board to the Danville Community College
308	Local Advisory Board to the Eastern Shore Community College
309	Local Advisory Board to the Germanna Community College
310	Local Advisory Board to the J. Sargeant Reynolds Community College
311	Local Advisory Board to the John Tyler Community College
312	Local Advisory Board to the Lord Fairfax Community College
313	Local Advisory Board to the Mountain Empire Community College
314	Local Advisory Board to the New River Community College
315	Local Advisory Board to the Northern Virginia Community College
316	Local Advisory Board to the Patrick Henry Community College
317	Local Advisory Board to the Paul D. Camp Community College
318	Local Advisory Board to the Piedmont Virginia Community College
319	Local Advisory Board to the Rappahannock Community College
320	Local Advisory Board to the Southside Virginia Community College
321	Local Advisory Board to the Southwest Virginia Community College
322	Local Advisory Board to the Thomas Nelson Community College
323	Local Advisory Board to the Tidewater Community College
324	Local Advisory Board to the Virginia Highlands Community College
325	Local Advisory Board to the Virginia Western Community College
326	Local Advisory Board to the Wytheville Community College
327	Maternal and Child Health Council
328	Medical Advisory Board, Department of Motor Vehicles
329	Migrant and Seasonal Farmworkers Board
330	Motor Vehicle Dealer's Advisory Board
331	North Meherrin State Scenic River Advisory Board
332	Nottoway State Scenic River Advisory Board
333	Personnel Advisory Board
334	Plant Pollination Advisory Board
335	Private College Advisory Board
336	Private Enterprise Commission
337	Private Security Services Advisory Board
338	Psychiatric Advisory Board
339	Radiation Advisory Board
340	Rappahannock Scenic River Advisory Board
341	Recreational Fishing Advisory Board, Virginia
342	Reforestation Board
343	Rockfish State Scenic River Advisory Board
344	Shenandoah State Scenic River Advisory Board
345	Small Business Advisory Board
346	Small Business Environmental Compliance Advisory Board
347	St. Mary's Scenic River Advisory Committee
348	State Advisory Board on Air Pollution
349	State Advisory Board for the Virginia Employment Commission
350	State Building Code Technical Review Board
351	State Health Benefits Advisory Council
352	State Land Evaluation Advisory Council
353	State Networking Users Advisory Board
354	State Public Records Advisory Council
355	Statewide Independent Living Council
356	Statewide Rehabilitation Advisory Council
357	Statewide Rehabilitation Advisory Council for the Blind
358	Staunton Scenic River Advisory Committee
359	Telecommunications Relay Service Advisory Board
360	Virginia-Israel Advisory Board
361	Virginia Advisory Commission on Intergovernmental Relations
362	Virginia Advisory Council for Adult Education and Literacy
363	Virginia Coal Mine Safety Board
364	Virginia Coal Research and Development Advisory Board
365	Virginia Commission for the Arts
366	Virginia Commission on the Bicentennial of the United States Constitution

367 Virginia Correctional Enterprises Advisory Board  
368 Virginia Council on Coordinating Prevention  
369 Virginia Equal Employment Opportunity Council  
370 Virginia Geographic Information Network Advisory Board  
371 Virginia Interagency Coordinating Council  
372 Virginia Military Advisory Council  
373 Virginia Public Buildings Board  
374 Virginia Recycling Markets Development Council  
375 Virginia Technology Council  
376 Virginia Transplant Council  
377 Virginia Veterans Cemetery Board  
378 Virginia Water Resources Research Center, Statewide Advisory Board  
379 Virginia Winegrowers Advisory Board.  
380 § 58.1-333.1. *Virginia charity food donation tax credit.*  
381 *Any business firm, as defined in § 3.1-1104, shall be allowed a credit against the tax imposed by*  
382 *Article 2 (§ 58.1-320 et seq.) of this chapter of an amount equal to fifty percent of the fair market value*  
383 *of the food or grocery products donated by the business firm during its taxable year to a food bank to*  
384 *which tax credits have been allocated as provided in § 3.1-1107.*  
385 § 58.1-430.1. *Virginia charity food donation tax credit.*  
386 *Any business firm, as defined in § 3.1-1104, shall be allowed a credit against the tax imposed by*  
387 *Article 10 (§ 58.1-400 et seq.) of this chapter of an amount equal to fifty percent of the fair market*  
388 *value of the food or grocery products donated by the business firm during its taxable year to a food*  
389 *bank to which tax credits have been allocated as provided in § 3.1-1107.*