

# VIRGINIA ACTS OF ASSEMBLY -- 1999 RECONVENED SESSION

## CHAPTER 948

*An Act to amend the Code of Virginia by adding sections numbered 58.1-346.9, 58.1-346.10 and 58.1-346.11, relating to contributions of income tax refunds.*

[S 923]

Approved April 7, 1999

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

**1. That the Code of Virginia is amended by adding sections numbered 58.1-346.9, 58.1-346.10 and 58.1-346.11 as follows:**

*§ 58.1-346.9. Voluntary contribution to the Virginia Foundation for the Humanities and Public Policy.*

*A. For taxable years beginning on and after January 1, 1999, but before January 1, 2005, any individual eligible to receive a tax refund pursuant to § 58.1-309 may designate, at the time of filing the return, a voluntary contribution of any amount of such refund, not to be less than one dollar, to the Virginia Foundation for the Humanities and Public Policy.*

*B. All revenues collected pursuant to subsection A shall be deposited into a special fund in the state treasury to be known as the Virginia Humanities Fund, which special fund is hereby established. The Tax Commissioner shall determine annually the total amount of revenue designated for the Virginia Foundation for the Humanities and Public Policy on all state income tax returns and shall report the same to the State Treasurer, who shall pay that amount from such special fund to the Virginia Foundation for the Humanities and Public Policy.*

*§ 58.1-346.10. Voluntary contribution to the Center for Governmental Studies.*

*A. For taxable years beginning on and after January 1, 1999, but before January 1, 2005, any individual eligible to receive a tax refund pursuant to § 58.1-309 may designate, at the time of filing the return, a voluntary contribution of any amount of such refund, not to be less than one dollar, to the Center for Governmental Studies, a public service and research center of the University of Virginia.*

*B. All revenues collected pursuant to subsection A shall be deposited into a special fund in the state treasury to be known as the Governmental Studies Fund, which special fund is hereby established. The Tax Commissioner shall determine annually the total amount of revenue designated for the Center for Governmental Studies on all state income tax returns and shall report the same to the State Treasurer, who shall pay that amount from such special fund to the Center for Governmental Studies.*

*§ 58.1-346.11. Voluntary contribution to the Law and Economics Center.*

*A. For taxable years beginning on and after January 1, 1999, but before January 1, 2005, any individual eligible to receive a tax refund pursuant to § 58.1-309 may designate, at the time of filing the return, a voluntary contribution of any amount of such refund, not to be less than one dollar, to the Law and Economics Center, a public service and research center of George Mason University.*

*B. All revenues collected pursuant to subsection A shall be deposited into a special fund in the state treasury to be known as the Law and Economics Fund, which special fund is hereby established. The Tax Commissioner shall determine annually the total amount of revenue designated for the Law and Economics Center on all state income tax returns and shall report the same to the State Treasurer, who shall pay that amount from such special fund to the Law and Economics Center.*