## VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 An Act to amend the Code of Virginia by adding a section numbered 58.1-346.9, relating to 3 contributions of income tax refunds to the Virginia Foundation for the Humanities.

4 [S 923] 5

Approved

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Be it enacted by the General Assembly of Virginia: 1. That the Code of Virginia is amended by adding a section numbered 58.1-346.9 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.