

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend the Code of Virginia by adding sections numbered 58.1-346.9, 58.1-346.10 and*  
 3 *58.1-346.11, relating to contributions of income tax refunds.*

4 [S 923]

5 Approved

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

7 **1. That the Code of Virginia is amended by adding sections numbered 58.1-346.9, 58.1-346.10 and**  
 8 **58.1-346.11 as follows:**

9 *§ 58.1-346.9. Voluntary contribution to the Virginia Foundation for the Humanities and Public*  
 10 *Policy.*

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

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

21 *§ 58.1-346.10. Voluntary contribution to the Center for Governmental Studies.*

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

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

31 *§ 58.1-346.11. Voluntary contribution to the Law and Economics Center.*

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

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