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HOUSE BILL NO. 2696

Offered January 16, 2025

A BILL to amend and reenact § 58.1-344.3 of the Code of Virginia, relating to voluntary contributions of refunds requirements; endowment fund of the Board for the Blind and Vision Impaired.

Patron—Walker

Referred to Committee on Appropriations

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-344.3 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-344.3. Voluntary contributions of refunds requirements.

A. 1. For taxable years beginning on and after January 1, 2005, all entities entitled to voluntary contributions of tax refunds listed in subsections B and C must have received at least \$10,000 in contributions in each of the three previous taxable years for which there is complete data and in which such entity was listed on the individual income tax return.

2. In the event that an entity listed in subsections B and C does not satisfy the requirement in subdivision 1, such entity shall no longer be listed on the individual income tax return.

3. a. The entities listed in subdivisions B 21 and B 22 as well as any other entities in subsections B and C added subsequent to the 2004 Session of the General Assembly shall not appear on the individual income tax return until their addition to the individual income tax return results in a maximum of 25 contributions listed on the return. Such contributions shall be added in the order that they are listed in subsections B and C.

b. Each entity added to the income tax return shall appear on the return for at least three consecutive taxable years before the requirement in subdivision 1 is applied to such entity.

4. The Department of Taxation shall report annually by the first day of each General Assembly Regular Session to the Chairmen of the House Committee on Finance and Senate Committee on Finance and Appropriations the amounts collected for each entity listed under subsections B and C for the three most recent taxable years for which there is complete data. Such report shall also identify the entities, if any, that will be removed from the individual income tax return because they have failed the requirements in subdivision 1, the entities that will remain on the individual income tax return, and the entities, if any, that will be added to the individual income tax return.

B. Subject to the provisions of subsection A, the following entities entitled to voluntary contributions shall appear on the individual income tax return and are eligible to receive tax refund contributions of not less than \$1:

1. Nongame wildlife voluntary contribution.

a. All moneys contributed shall be used for the conservation and management of endangered species and other nongame wildlife. "Nongame wildlife" includes protected wildlife, endangered and threatened wildlife, aquatic wildlife, specialized habitat wildlife both terrestrial and aquatic, and mollusks, crustaceans, and other invertebrates under the jurisdiction of the Board of Wildlife Resources.

b. All moneys shall be deposited into a special fund known as the Game Protection Fund and which shall be accounted for as a separate part thereof to be designated as the Nongame Cash Fund. All moneys so deposited in the Nongame Cash Fund shall be used by the Board of Wildlife Resources for the purposes set forth herein.

2. Open space recreation and conservation voluntary contribution.

a. All moneys contributed shall be used by the Department of Conservation and Recreation to acquire land for recreational purposes and preserve natural areas; to develop, maintain, and improve state park sites and facilities; and to provide funds to local public bodies pursuant to the Virginia Outdoor Fund Grants Program.

b. All moneys shall be deposited into a special fund known as the Open Space Recreation and Conservation Fund. The moneys in the fund shall be allocated one-half to the Department of Conservation and Recreation for the purposes stated in subdivision 2 a and one-half to local public bodies pursuant to the Virginia Outdoor Fund Grants Program.

3. Voluntary contribution to political party.

All moneys contributed shall be paid to the State Central Committee of any party that meets the definition of a political party under § 24.2-101 as of July 1 of the previous taxable year. The maximum contribution allowable under this subdivision shall be \$25. In the case of a joint return of married individuals, each spouse may designate that the maximum contribution allowable be paid.

4. United States Olympic Committee voluntary contribution.

All moneys contributed shall be paid to the United States Olympic Committee.

5. Housing program voluntary contribution.

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59 a. All moneys contributed shall be used by the Department of Housing and Community Development to
60 provide assistance for emergency, transitional, and permanent housing for the homeless; and to provide
61 assistance to housing for the low-income elderly for the physically or mentally disabled.

62 b. All moneys shall be deposited into a special fund known as the Virginia Tax Check-off for Housing
63 Fund. All moneys deposited in the fund shall be used by the Department of Housing and Community
64 Development for the purposes set forth in this subdivision. Funds made available to the Virginia Tax
65 Check-off for Housing Fund may supplement but shall not supplant activities of the Virginia Housing Trust
66 Fund established pursuant to Chapter 9 (§ 36-141 et seq.) of Title 36 or those of the Virginia Housing
67 Development Authority.

68 6. Voluntary contributions to the Department for Aging and Rehabilitative Services.

69 a. All moneys contributed shall be used by the Department for Aging and Rehabilitative Services for the
70 enhancement of transportation services for the elderly and disabled.

71 b. All moneys shall be deposited into a special fund known as the Transportation Services for the Elderly
72 and Disabled Fund. All moneys so deposited in the fund shall be used by the Department for Aging and
73 Rehabilitative Services for the enhancement of transportation services for the elderly and disabled. The
74 Department for Aging and Rehabilitative Services shall conduct an annual audit of the moneys received
75 pursuant to this subdivision and shall provide an evaluation of all programs funded pursuant to this
76 subdivision annually to the Secretary of Health and Human Resources.

77 7. Voluntary contribution to the Community Policing Fund.

78 a. All moneys contributed shall be used to provide grants to local law-enforcement agencies for the
79 purchase of equipment or the support of services, as approved by the Criminal Justice Services Board,
80 relating to community policing.

81 b. All moneys shall be deposited into a special fund known as the Community Policing Fund. All moneys
82 deposited in such fund shall be used by the Department of Criminal Justices Services for the purposes set
83 forth herein.

84 8. Voluntary contribution to promote the arts.

85 All moneys contributed shall be used by the Virginia Commission for the Arts in its statutory
86 responsibility of promoting the arts in the Commonwealth. All moneys shall be deposited into a special fund
87 known as the Virginia Commission for the Arts Fund.

88 9. Voluntary contribution to the Historic Resources Fund.

89 All moneys contributed shall be deposited in the Historic Resources Fund established pursuant to §
90 10.1-2202.1.

91 10. Voluntary contribution to the Virginia Foundation for the Humanities and Public Policy.

92 All moneys contributed shall be paid to the Virginia Foundation for the Humanities and Public Policy. All
93 moneys shall be deposited into a special fund known as the Virginia Humanities Fund.

94 11. Voluntary contribution to the Center for Governmental Studies.

95 All moneys contributed shall be paid to the Center for Governmental Studies, a public service and
96 research center of the University of Virginia. All moneys shall be deposited into a special fund known as the
97 Governmental Studies Fund.

98 12. Voluntary contribution to the Law and Economics Center.

99 All moneys contributed shall be paid to the Law and Economics Center, a public service and research
100 center of George Mason University. All moneys shall be deposited into a special fund known as the Law and
101 Economics Fund.

102 13. Voluntary contribution to Children of America Finding Hope.

103 All moneys contributed shall be used by Children of America Finding Hope (CAFH) in its programs
104 which are designed to reach children with emotional and physical needs.

105 14. Voluntary contribution to 4-H Educational Centers.

106 All moneys contributed shall be used by the 4-H Educational Centers throughout the Commonwealth for
107 their (i) educational, leadership, and camping programs and (ii) operational and capital costs. The State
108 Treasurer shall pay the moneys to the Virginia 4-H Foundation in Blacksburg, Virginia.

109 15. Voluntary contribution to promote organ and tissue donation.

110 a. All moneys contributed shall be used by the Virginia Transplant Council to assist in its statutory
111 responsibility of promoting and coordinating educational and informational activities as related to the organ,
112 tissue, and eye donation process and transplantation in the Commonwealth of Virginia.

113 b. All moneys shall be deposited into a special fund known as the Virginia Donor Registry and Public
114 Awareness Fund. All moneys deposited in such fund shall be used by the Virginia Transplant Council for the
115 purposes set forth herein.

116 16. Voluntary contributions to the Virginia War Memorial division of the Department of Veterans
117 Services and the National D-Day Memorial Foundation.

118 All moneys contributed shall be used by the Virginia War Memorial division of the Department of
119 Veterans Services and the National D-Day Memorial Foundation in their work through each of their

120 respective memorials. The State Treasurer shall divide the moneys into two equal portions and pay one
 121 portion to the Virginia War Memorial division of the Department of Veterans Services and the other portion
 122 to the National D-Day Memorial Foundation.

123 17. Voluntary contribution to the Virginia Federation of Humane Societies.

124 All moneys contributed shall be paid to the Virginia Federation of Humane Societies to assist in its
 125 mission of saving, caring for, and finding homes for homeless animals.

126 18. Voluntary contribution to the Tuition Assistance Grant Fund.

127 a. All moneys contributed shall be paid to the Tuition Assistance Grant Fund for use in providing
 128 monetary assistance to residents of the Commonwealth who are enrolled in undergraduate or graduate
 129 programs in private Virginia colleges.

130 b. All moneys shall be deposited into a special fund known as the Tuition Assistance Grant Fund. All
 131 moneys so deposited in the Fund shall be administered by the State Council of Higher Education for Virginia
 132 in accordance with and for the purposes provided under the Tuition Assistance Grant Act (§ 23.1-628 et seq.).

133 19. Voluntary contribution to the Spay and Neuter Fund.

134 All moneys contributed shall be paid to the Spay and Neuter Fund for use by localities in the
 135 Commonwealth for providing low-cost spay and neuter surgeries through direct provision or contract or each
 136 locality may make the funds available to any private, nonprofit sterilization program for dogs and cats in such
 137 locality. The Tax Commissioner shall determine annually the total amounts designated on all returns from
 138 each locality in the Commonwealth, based upon the locality that each filer who makes a voluntary
 139 contribution to the Fund lists as his permanent address. The State Treasurer shall pay the appropriate amount
 140 to each respective locality.

141 20. Voluntary contribution to the Virginia Commission for the Arts.

142 All moneys contributed shall be paid to the Virginia Commission for the Arts.

143 21. Voluntary contribution for the Department of Emergency Management.

144 All moneys contributed shall be paid to the Department of Emergency Management.

145 22. Voluntary contribution for the cancer centers in the Commonwealth.

146 All moneys contributed shall be paid equally to all entities in the Commonwealth that officially have been
 147 designated as cancer centers by the National Cancer Institute.

148 23. Voluntary contribution to the Brown v. Board of Education Scholarship Program Fund.

149 a. All moneys contributed shall be paid to the Brown v. Board of Education Scholarship Program Fund to
 150 support the work of and generate nonstate funds to maintain the Brown v. Board of Education Scholarship
 151 Program.

152 b. All moneys shall be deposited into the Brown v. Board of Education Scholarship Program Fund as
 153 established in § 30-231.4.

154 c. All moneys so deposited in the Fund shall be administered by the State Council of Higher Education in
 155 accordance with and for the purposes provided in Chapter 34.1 (§ 30-231.01 et seq.) of Title 30.

156 24. Voluntary contribution to the Martin Luther King, Jr. Living History and Public Policy Center.

157 All moneys contributed shall be paid to the Board of Trustees of the Martin Luther King, Jr. Living
 158 History and Public Policy Center.

159 25. Voluntary contribution to the Virginia Caregivers Grant Fund.

160 All moneys contributed shall be paid to the Virginia Caregivers Grant Fund established pursuant to §
 161 63.2-2202.

162 26. Voluntary contribution to public library foundations.

163 All moneys contributed pursuant to this subdivision shall be deposited into the state treasury. The Tax
 164 Commissioner shall determine annually the total amounts designated on all returns for each public library
 165 foundation and shall report the same to the State Treasurer. The State Treasurer shall pay the appropriate
 166 amount to the respective public library foundation.

167 27. Voluntary contribution to Celebrating Special Children, Inc.

168 All moneys contributed shall be paid to Celebrating Special Children, Inc. and shall be deposited into a
 169 special fund known as the Celebrating Special Children, Inc. Fund.

170 28. Voluntary contributions to the Department for Aging and Rehabilitative Services.

171 a. All moneys contributed shall be used by the Department for Aging and Rehabilitative Services for
 172 providing Medicare Part D counseling to the elderly and disabled.

173 b. All moneys shall be deposited into a special fund known as the Medicare Part D Counseling Fund. All
 174 moneys so deposited shall be used by the Department for Aging and Rehabilitative Services to provide
 175 counseling for the elderly and disabled concerning Medicare Part D. The Department for Aging and
 176 Rehabilitative Services shall conduct an annual audit of the moneys received pursuant to this subdivision and
 177 shall provide an evaluation of all programs funded pursuant to the subdivision to the Secretary of Health and
 178 Human Resources.

179 29. Voluntary contribution to community foundations.

180 All moneys contributed pursuant to this subdivision shall be deposited into the state treasury. The Tax

181 Commissioner shall determine annually the total amounts designated on all returns for each community
182 foundation and shall report the same to the State Treasurer. The State Treasurer shall pay the appropriate
183 amount to the respective community foundation. A "community foundation" shall be defined as any
184 institution that meets the membership requirements for a community foundation established by the Council
185 on Foundations.

186 30. Voluntary contribution to the Virginia Foundation for Community College Education.

187 a. All moneys contributed shall be paid to the Virginia Foundation for Community College Education for
188 use in providing monetary assistance to Virginia residents who are enrolled in comprehensive community
189 colleges in Virginia.

190 b. All moneys shall be deposited into a special fund known as the Virginia Foundation for Community
191 College Education Fund. All moneys so deposited in the Fund shall be administered by the Virginia
192 Foundation for Community College Education in accordance with and for the purposes provided under the
193 Community College Incentive Scholarship Program (former § 23-220.2 et seq.).

194 31. Voluntary contribution to the Middle Peninsula Chesapeake Bay Public Access Authority.

195 All moneys contributed shall be paid to the Middle Peninsula Chesapeake Bay Public Access Authority to
196 be used for the purposes described in § 15.2-6601.

197 32. Voluntary contribution to the Breast and Cervical Cancer Prevention and Treatment Fund.

198 All moneys contributed shall be paid to the Breast and Cervical Cancer Prevention and Treatment Fund
199 established pursuant to § 32.1-368.

200 33. Voluntary contribution to the Virginia Aquarium and Marine Science Center.

201 All moneys contributed shall be paid to the Virginia Aquarium and Marine Science Center for use in its
202 mission to increase the public's knowledge and appreciation of Virginia's marine environment and inspire
203 commitment to preserve its existence.

204 34. Voluntary contribution to the Virginia Capitol Preservation Foundation.

205 All moneys contributed shall be paid to the Virginia Capitol Preservation Foundation for use in its mission
206 in supporting the ongoing restoration, preservation, and interpretation of the Virginia Capitol and Capitol
207 Square.

208 35. Voluntary contribution for the Secretary of Veterans and Defense Affairs.

209 All moneys contributed shall be paid to the Office of the Secretary of Veterans and Defense Affairs for
210 related programs and services.

211 C. Subject to the provisions of subsection A, the following voluntary contributions shall appear on the
212 individual income tax return and are eligible to receive tax refund contributions or by making payment to the
213 Department if the individual is not eligible to receive a tax refund pursuant to § 58.1-309 or if the amount of
214 such tax refund is less than the amount of the voluntary contribution:

215 1. Voluntary contribution to the Family and Children's Trust Fund of Virginia.

216 All moneys contributed shall be paid to the Family and Children's Trust Fund of Virginia.

217 2. Voluntary Chesapeake Bay restoration contribution.

218 a. All moneys contributed shall be used to help fund Chesapeake Bay and its tributaries restoration
219 activities in accordance with tributary plans developed pursuant to Article 7 (§ 2.2-215 et seq.) of Chapter 2
220 of Title 2.2 or the Chesapeake Bay Watershed Implementation Plan submitted by the Commonwealth of
221 Virginia to the U.S. Environmental Protection Agency on November 29, 2010, and any subsequent revisions
222 thereof.

223 b. The Tax Commissioner shall annually determine the total amount of voluntary contributions and shall
224 report the same to the State Treasurer, who shall credit that amount to a special nonreverting fund to be
225 administered by the Office of the Secretary of Natural and Historic Resources. All moneys so deposited shall
226 be used for the purposes of providing grants for the implementation of tributary plans developed pursuant to
227 Article 7 (§ 2.2-215 et seq.) of Chapter 2 of Title 2.2 or the Chesapeake Bay Watershed Implementation Plan
228 submitted by the Commonwealth of Virginia to the U.S. Environmental Protection Agency on November 29,
229 2010, and any subsequent revisions thereof.

230 c. No later than November 1 of each year, the Secretary of Natural and Historic Resources shall submit a
231 report to the House Committee on Agriculture, Chesapeake and Natural Resources; the Senate Committee on
232 Agriculture, Conservation and Natural Resources; the House Committee on Appropriations; the Senate
233 Committee on Finance and Appropriations; and the Virginia delegation to the Chesapeake Bay Commission,
234 describing the grants awarded from moneys deposited in the fund. The report shall include a list of grant
235 recipients, a description of the purpose of each grant, the amount received by each grant recipient, and an
236 assessment of activities or initiatives supported by each grant. The report shall be posted on a website
237 maintained by the Secretary of Natural and Historic Resources, along with a cumulative listing of previous
238 grant awards beginning with awards granted on or after July 1, 2014.

239 3. Voluntary Jamestown-Yorktown Foundation Contribution.

240 All moneys contributed shall be used by the Jamestown-Yorktown Foundation for the Jamestown 2007
241 quadricentennial celebration. All moneys shall be deposited into a special fund known as the Jamestown

242 Quadricentennial Fund. This subdivision shall be effective for taxable years beginning before January 1,
243 2008.

244 4. State forests voluntary contribution.

245 a. All moneys contributed shall be used for the development and implementation of conservation and
246 education initiatives in the state forests system.

247 b. All moneys shall be deposited into a special fund known as the State Forests System Fund, established
248 pursuant to § 10.1-1119.1. All moneys so deposited in such fund shall be used by the State Forester for the
249 purposes set forth herein.

250 5. Voluntary contributions to Uninsured Medical Catastrophe Fund.

251 All moneys contributed shall be paid to the Uninsured Medical Catastrophe Fund established pursuant to
252 § 32.1-324.2, such funds to be used for the treatment of Virginians sustaining uninsured medical catastrophes.

253 6. Voluntary contribution to local school divisions.

254 a. All moneys contributed shall be used by a specified local public school foundation as created by and for
255 the purposes stated in § 22.1-212.2:2.

256 b. All moneys collected pursuant to subdivision 6 a or through voluntary payments by taxpayers
257 designated for a local public school foundation over refundable amounts shall be deposited into the state
258 treasury. The Tax Commissioner shall determine annually the total amounts designated on all returns for each
259 public school foundation and shall report the same to the State Treasurer. The State Treasurer shall pay the
260 appropriate amount to the respective public school foundation.

261 c. In order for a public school foundation to be eligible to receive contributions under this section, school
262 boards must notify the Department during the taxable year in which they want to participate prior to the
263 deadlines and according to procedures established by the Tax Commissioner.

264 7. Voluntary contribution to Home Energy Assistance Fund.

265 All moneys contributed shall be paid to the Home Energy Assistance Fund established pursuant to §
266 63.2-805, such funds to be used to assist low-income Virginians in meeting seasonal residential energy needs.

267 8. Voluntary contribution to the Virginia Military Family Relief Fund.

268 a. All moneys contributed shall be paid to the Virginia Military Family Relief Fund for use in providing
269 assistance to military service personnel on active duty and their families for living expenses including, but not
270 limited to, food, housing, utilities, and medical services.

271 b. All moneys shall be deposited into a special fund known as the Virginia Military Family Relief Fund,
272 established and administered pursuant to § 44-102.2.

273 9. Voluntary contribution to the Federation of Virginia Food Banks.

274 All moneys contributed shall be paid to the Federation of Virginia Food Banks, a Partner State
275 Association of Feeding America. The Federation of Virginia Food Banks shall as soon as practicable make an
276 equitable distribution of all such moneys to the Blue Ridge Area Food Bank, Capital Area Food Bank,
277 Feeding America Southwest Virginia, FeedMore, Inc., Foodbank of Southeastern Virginia and the Eastern
278 Shore, Fredericksburg Area Food Bank, or Virginia Peninsula Foodbank.

279 The Secretary of Finance may request records or receipts of all distributions by the Federation of Virginia
280 Food Banks of such moneys contributed for purposes of ensuring compliance with the requirements of this
281 subdivision.

282 10. *Voluntary contribution to the endowment fund of the Board for the Blind and Vision Impaired.*

283 *All moneys contributed shall be paid to the endowment fund of the Board for use in its mission in*
284 *providing quality services to assist citizens of the Commonwealth who are blind, vision impaired, or*
285 *deafblind in achieving their desired level of employment, education, and personal independence.*

286 D. Unless otherwise specified and subject to the requirements in § 58.1-344.2, all moneys collected for
287 each entity in subsections B and C shall be deposited into the state treasury. The Tax Commissioner shall
288 determine annually the total amount designated for each entity in subsections B and C on all individual
289 income tax returns and shall report the same to the State Treasurer, who shall credit that amount to each
290 entity's respective special fund.