

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-344.3 of the Code of Virginia, relating to voluntary contributions of*
 3 *refunds requirements; endowment fund of the Board for the Blind and Vision Impaired.*

4 [H 2696]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-344.3 of the Code of Virginia is amended and reenacted as follows:**8 **§ 58.1-344.3. Voluntary contributions of refunds requirements.**

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

13 2. In the event that an entity listed in subsections B and C does not satisfy the requirement in subdivision
 14 1, such entity shall no longer be listed on the individual income tax return.

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

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

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

28 B. Subject to the provisions of subsection A, the following entities entitled to voluntary contributions shall
 29 appear on the individual income tax return and are eligible to receive tax refund contributions of not less than
 30 \$1:

31 1. Nongame wildlife voluntary contribution.

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

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

40 2. Open space recreation and conservation voluntary contribution.

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

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

48 3. Voluntary contribution to political party.

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

53 4. United States Olympic Committee voluntary contribution.

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

55 5. Housing program voluntary contribution.

56 a. All moneys contributed shall be used by the Department of Housing and Community Development to

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57 provide assistance for emergency, transitional, and permanent housing for the homeless; and to provide
58 assistance to housing for the low-income elderly for the physically or mentally disabled.

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

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

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

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

74 7. Voluntary contribution to the Community Policing Fund.

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

78 b. All moneys shall be deposited into a special fund known as the Community Policing Fund. All moneys
79 deposited in such fund shall be used by the Department of Criminal Justice Services for the purposes set
80 forth herein.

81 8. Voluntary contribution to promote the arts.

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

85 9. Voluntary contribution to the Historic Resources Fund.

86 All moneys contributed shall be deposited in the Historic Resources Fund established pursuant to §
87 10.1-2202.1.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

115 All moneys contributed shall be used by the Virginia War Memorial division of the Department of
116 Veterans Services and the National D-Day Memorial Foundation in their work through each of their
117 respective memorials. The State Treasurer shall divide the moneys into two equal portions and pay one
118 portion to the Virginia War Memorial division of the Department of Veterans Services and the other portion

119 to the National D-Day Memorial Foundation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

157 All moneys contributed shall be paid to the Virginia Caregivers Grant Fund established pursuant to §
158 63.2-2202.

159 26. Voluntary contribution to public library foundations.

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

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

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

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

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

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

176 29. Voluntary contribution to community foundations.

177 All moneys contributed pursuant to this subdivision shall be deposited into the state treasury. The Tax
178 Commissioner shall determine annually the total amounts designated on all returns for each community
179 foundation and shall report the same to the State Treasurer. The State Treasurer shall pay the appropriate
180 amount to the respective community foundation. A "community foundation" shall be defined as any

181 institution that meets the membership requirements for a community foundation established by the Council
182 on Foundations.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

214 2. Voluntary Chesapeake Bay restoration contribution.

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

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

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

236 3. Voluntary Jamestown-Yorktown Foundation Contribution.

237 All moneys contributed shall be used by the Jamestown-Yorktown Foundation for the Jamestown 2007
238 quadricentennial celebration. All moneys shall be deposited into a special fund known as the Jamestown
239 Quadricentennial Fund. This subdivision shall be effective for taxable years beginning before January 1,
240 2008.

241 4. State forests voluntary contribution.

242 a. All moneys contributed shall be used for the development and implementation of conservation and

243 education initiatives in the state forests system.

244 b. All moneys shall be deposited into a special fund known as the State Forests System Fund, established

245 pursuant to § 10.1-1119.1. All moneys so deposited in such fund shall be used by the State Forester for the

246 purposes set forth herein.

247 5. Voluntary contributions to Uninsured Medical Catastrophe Fund.

248 All moneys contributed shall be paid to the Uninsured Medical Catastrophe Fund established pursuant to

249 § 32.1-324.2, such funds to be used for the treatment of Virginians sustaining uninsured medical catastrophes.

250 6. Voluntary contribution to local school divisions.

251 a. All moneys contributed shall be used by a specified local public school foundation as created by and for

252 the purposes stated in § 22.1-212.2:2.

253 b. All moneys collected pursuant to subdivision 6 a or through voluntary payments by taxpayers

254 designated for a local public school foundation over refundable amounts shall be deposited into the state

255 treasury. The Tax Commissioner shall determine annually the total amounts designated on all returns for each

256 public school foundation and shall report the same to the State Treasurer. The State Treasurer shall pay the

257 appropriate amount to the respective public school foundation.

258 c. In order for a public school foundation to be eligible to receive contributions under this section, school

259 boards must notify the Department during the taxable year in which they want to participate prior to the

260 deadlines and according to procedures established by the Tax Commissioner.

261 7. Voluntary contribution to Home Energy Assistance Fund.

262 All moneys contributed shall be paid to the Home Energy Assistance Fund established pursuant to §

263 63.2-805, such funds to be used to assist low-income Virginians in meeting seasonal residential energy needs.

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

265 a. All moneys contributed shall be paid to the Virginia Military Family Relief Fund for use in providing

266 assistance to military service personnel on active duty and their families for living expenses including, but not

267 limited to, food, housing, utilities, and medical services.

268 b. All moneys shall be deposited into a special fund known as the Virginia Military Family Relief Fund,

269 established and administered pursuant to § 44-102.2.

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

271 All moneys contributed shall be paid to the Federation of Virginia Food Banks, a Partner State

272 Association of Feeding America. The Federation of Virginia Food Banks shall as soon as practicable make an

273 equitable distribution of all such moneys to the Blue Ridge Area Food Bank, Capital Area Food Bank,

274 Feeding America Southwest Virginia, FeedMore, Inc., Foodbank of Southeastern Virginia and the Eastern

275 Shore, Fredericksburg Area Food Bank, or Virginia Peninsula Foodbank.

276 The Secretary of Finance may request records or receipts of all distributions by the Federation of Virginia

277 Food Banks of such moneys contributed for purposes of ensuring compliance with the requirements of this

278 subdivision.

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

280 *All moneys contributed shall be paid to the endowment fund of the Board for use in its mission in*

281 *providing quality services to assist citizens of the Commonwealth who are blind, vision impaired, or*

282 *deafblind in achieving their desired level of employment, education, and personal independence.*

283 D. Unless otherwise specified and subject to the requirements in § 58.1-344.2, all moneys collected for

284 each entity in subsections B and C shall be deposited into the state treasury. The Tax Commissioner shall

285 determine annually the total amount designated for each entity in subsections B and C on all individual

286 income tax returns and shall report the same to the State Treasurer, who shall credit that amount to each

287 entity's respective special fund.