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HOUSE BILL NO. 1825

Offered January 10, 2007

Prefiled January 3, 2007

A BILL to amend and reenact §§ 36-137, 36-139, 36-141, 36-142, 36-147, 36-150, 46.2-749.129, and 58.1-344.3 of the Code of Virginia and to amend the Code of Virginia by adding a section numbered 36-147.1, relating to dedication of a portion of recordation tax and fee revenues; Virginia Housing Trust Fund.

Patron—Suit

Referred to Committee on Appropriations

Be it enacted by the General Assembly of Virginia:

1. That §§ 36-137, 36-139, 36-141, 36-142, 36-147, 36-150, 46.2-749.129, and 58.1-344.3 of the Code of Virginia are amended and reenacted and that the Code of Virginia is amended by adding a section numbered 36-147.1 as follows:

§ 36-137. Powers and duties of Board; appointment of Building Code Academy Advisory Committee. The Board shall exercise the following powers and duties, and such others as may be provided by law:

1. Provide a means of citizen access to the Department.

2. Provide a means of publicizing the policies and programs of the Department in order to educate the public and elicit public support for Department activities.

3. Monitor the policies and activities of the Department and have the right of access to departmental information.

4. Advise the Governor and the Director on matters relating to housing and community development.

5. Make such rules and regulations as may be necessary to carry out its responsibilities and repeal or amend such rules when necessary.

6. Issue a certificate of competence concerning the content, application, and intent of specified subject areas of the building and fire prevention regulations promulgated by the Board to present or prospective personnel of local governments and to any other persons seeking to become qualified to perform inspections pursuant to Chapter 6 (§ 36-97 et seq.) of this title, Chapter 9 (§ 27-94 et seq.) of Title 27, and any regulations adopted thereunder, who have completed training programs or in other ways demonstrated adequate knowledge.

7. Levy by regulation up to two percent of building permit fees authorized pursuant to § 36-105 to support training programs of the Building Code Academy established pursuant to § 36-139. Local building departments shall collect such levy and transmit it quarterly to the Department of Housing and Community Development. Localities that maintain, individual or regional, training academies accredited by the Department of Housing and Community Development shall retain such levy. However, such localities may send employees to training programs of the Building Code Academy upon payment of a fee calculated to cover the cost of such training. Any unspent balance shall be reappropriated each year for the continued operation of the Building Code Academy.

The Board shall appoint a Building Code Academy Advisory Committee (the Committee) comprised of representatives of code enforcement personnel and construction industry professions affected by the provisions of the building and fire prevention regulations promulgated by the Board. Members of the Committee shall receive no compensation but shall be entitled to be reimbursed for all reasonable and necessary expenses incurred in the performance of their duties in accordance with § 2.2-2813. The Committee shall advise the Board and the Director on policies, procedures, operations, and other matters pertinent to enhancing the delivery of training services provided by the Building Code Academy.

8. Establish general policies, procedures, and programs for the Virginia Housing Partnership Revolving Trust Fund established in Chapter 9 (§ 36-141 et seq.) of this title.

9. Determine the categories of housing programs, housing sponsors and persons and families of low and moderate income eligible to participate in grant or loan programs of the Virginia Housing Partnership Revolving Trust Fund and designate the proportion of such grants or loans to be made available in each category.

10. Advise the Director of the Department on the program guidelines required to accomplish the policies and procedures of the Virginia Housing Partnership Revolving Trust Fund.

11. Advise the Virginia Housing Development Authority on matters relating to the administration and management of loans and grants from the Virginia Housing Partnership Revolving Trust Fund.

12. Establish the amount of the low-income housing credit, the terms and conditions for qualifying

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HB1825

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59 for such credit, and the terms and conditions for computing any credit recapture amount for the Virginia
60 income tax return.

61 13. Serve in an advisory capacity to the Center for Housing Research established by § 23-135.7:14.

62 14. Advise the Department in the development of the Consolidated Plan Strategy to guide and
63 coordinate the housing programs of the Department, the Virginia Housing Development Authority, and
64 other state agencies and instrumentalities.

65 15. Advise the Governor and the Department on the expansion of affordable, accessible housing for
66 older Virginians and Virginians with disabilities, including supportive services.

67 § 36-139. Powers and duties of Director.

68 The Director of the Department of Housing and Community Development shall have the following
69 responsibilities:

70 1. Collecting from the governmental subdivisions of the Commonwealth information relevant to their
71 planning and development activities, boundary changes, changes of forms and status of government,
72 intergovernmental agreements and arrangements, and such other information as he may deem necessary.

73 2. Making information available to communities, planning district commissions, service districts and
74 governmental subdivisions of the Commonwealth.

75 3. Providing professional and technical assistance to, and cooperating with, any planning agency,
76 planning district commission, service district, and governmental subdivision engaged in the preparation
77 of development plans and programs, service district plans, or consolidation agreements.

78 4. Assisting the Governor in the providing of such state financial aid as may be appropriated by the
79 General Assembly in accordance with § 15.2-4216.

80 5. Administering federal grant assistance programs, including funds from the Appalachian Regional
81 Commission, the Economic Development Administration and other such federal agencies, directed at
82 promoting the development of the Commonwealth's communities and regions.

83 6. Developing state community development policies, goals, plans and programs for the consideration
84 and adoption of the Board with the ultimate authority for adoption to rest with the Governor and the
85 General Assembly.

86 7. Developing a Consolidated Plan to guide the development and implementation of housing
87 programs and community development in the Commonwealth for the purpose of meeting the housing
88 and community development needs of the Commonwealth and, in particular, those of low-income and
89 moderate-income persons, families and communities.

90 8. Determining present and future housing requirements of the Commonwealth on an annual basis
91 and revising the Consolidated Plan, as necessary to coordinate the elements of housing production to
92 ensure the availability of housing where and when needed.

93 9. Assuming administrative coordination of the various state housing programs and cooperating with
94 the various state agencies in their programs as they relate to housing.

95 10. Establishing public information and educational programs relating to housing; devising and
96 administering programs to inform all citizens about housing and housing-related programs that are
97 available on all levels of government; designing and administering educational programs to prepare
98 families for home ownership and counseling them during their first years as homeowners; and promoting
99 educational programs to assist sponsors in the development of low and moderate income housing as well
100 as programs to lessen the problems of rental housing management.

101 11. Administering the provisions of the Industrialized Building Safety Law (§ 36-70 et seq.).

102 12. Administering the provisions of the Uniform Statewide Building Code (§ 36-97 et seq.).

103 13. Administering the provisions of the Statewide Fire Prevention Code (§ 27-94 et seq.).

104 14. Establishing and operating a Building Code Academy for the training of persons in the content,
105 application, and intent of specified subject areas of the building and fire prevention regulations
106 promulgated by the Board of Housing and Community Development.

107 15. Administering, in conjunction with the federal government, and promulgating any necessary
108 regulations regarding energy standards for existing buildings as may be required pursuant to federal law.

109 16. Identifying and disseminating information to local governments about the availability and
110 utilization of federal and state resources.

111 17. Administering, with the cooperation of the Department of Health, state assistance programs for
112 public water supply systems.

113 18. Advising the Board on matters relating to policies and programs of the Virginia Housing
114 Partnership Revolving Trust Fund.

115 19. Designing and establishing program guidelines to meet the purposes of the Virginia Housing
116 Partnership Revolving Trust Fund and to carry out the policies and procedures established by the Board.

117 20. Preparing agreements and documents for loans and grants to be made from the Virginia Housing
118 Partnership Revolving Trust Fund; soliciting, receiving, reviewing and selecting the applications for
119 which loans and grants are to be made from such fund; directing the Virginia Housing Development
120 Authority as to the closing and disbursing of such loans and grants and as to the servicing and

121 collection of such loans; directing the Virginia Housing Development Authority as to the regulation and
 122 monitoring of the ownership, occupancy and operation of the housing developments and residential
 123 housing financed or assisted by such loans and grants; and providing direction and guidance to the
 124 Virginia Housing Development Authority as to the investment of moneys in such fund.

125 21. Advising the Board on matters relating to policies for the low-income housing credit and
 126 administering the approval of low-income housing credits as provided in § 36-55.63.

127 22. Establishing and administering program guidelines for a statewide homeless intervention program.

128 23. Administering 15 percent of the Low Income Home Energy Assistance Program (LIHEAP) Block
 129 Grant and any contingency funds awarded and carry over funds, furnishing home weatherization and
 130 associated services to low-income households within the Commonwealth in accordance with applicable
 131 federal law and regulations.

132 24. Developing a strategy concerning the expansion of affordable, accessible housing for older
 133 Virginians and Virginians with disabilities, including supportive services.

134 25. Serving as the Executive Director of the Commission on Local Government as prescribed in
 135 § 15.2-2901 and perform all other duties of that position as prescribed by law.

136 26. Developing a strategy, in consultation with the Virginia Housing Development Authority, for the
 137 creation and implementation of housing programs and community development for the purpose of
 138 meeting the housing needs of persons who have been released from federal, state, and local correctional
 139 facilities into communities.

140 27. Carrying out such other duties as may be necessary and convenient to the exercise of powers
 141 granted to the Department.

142 CHAPTER 9.

143 VIRGINIA HOUSING TRUST FUND.

144 § 36-141. Definitions.

145 As used in this chapter, unless the context requires a different meaning:

146 "Board" means the Board of Housing and Community Development.

147 "Fund" means the Virginia Housing Partnership Revolving Trust Fund created by this chapter.

148 "HDA" means the Virginia Housing Development Authority created in Chapter 1.2 (§ 36-55.24 et
 149 seq.) of this title.

150 "Housing development" or "housing project" means any work or undertaking, whether new
 151 construction or rehabilitation, which is designed and financed pursuant to the provisions of this chapter
 152 for the primary purpose of providing affordable sanitary, decent and safe dwelling accommodations for
 153 persons and families of low or moderate income in need of housing; such work or undertaking may
 154 include any buildings, land, equipment, facilities, or other real or personal properties which are
 155 necessary, convenient, or desirable appurtenances, including but not limited to streets, sewers, utilities,
 156 parks, site preparation, landscaping, and such offices, and other nonhousing facilities incidental to such
 157 development or project such as administrative, community, health, educational and recreational facilities
 158 as the Department of Housing and Community Development determines to be necessary. "Low and
 159 moderate income" shall be defined in the program guidelines developed by the Department of Housing
 160 and Community Development.

161 "Housing sponsor" means individuals, joint ventures, partnerships, limited partnerships, public bodies,
 162 trusts, firms, associations, or other legal entities or any combination thereof, corporations, cooperatives
 163 and condominiums, approved by the Department of Housing and Community Development as qualified
 164 either to own, construct, acquire, rehabilitate, operate, manage or maintain a housing development,
 165 whether nonprofit or organized for limited profit subject to the regulatory powers of the Department of
 166 Housing and Community Development and other terms and conditions set forth in this chapter.

167 "Residential housing" means a specific work or improvement within this Commonwealth, whether
 168 multi-family residential housing or single-family residential housing undertaken primarily to provide
 169 dwelling accommodations, including the acquisition, construction, rehabilitation, preservation or
 170 improvement of land, buildings and improvements thereto, for residential housing, and such other
 171 nonhousing facilities as may be incidental, related, or appurtenant thereto.

172 § 36-142. Creation and management of Fund.

173 There shall be set apart as a permanent and perpetual fund, to be known as the "Virginia Housing
 174 Partnership Revolving Trust Fund." *The Fund shall consist of sums appropriated to the Fund by the*
 175 *General Assembly, which shall include, unless otherwise provided in the general appropriations act, 50*
 176 *percent of the annual revenue collections from the taxes and fees imposed pursuant to Chapter 8*
 177 *(§58.1-800 et seq.) of Title 58.1 that are in excess of the official estimates for such taxes and fees in the*
 178 *general appropriations act. The Fund shall also consist of (i) sums as may be allocated to the*
 179 *Commonwealth for this purpose by the United States government, (ii) all receipts by the Fund from*
 180 *loans made by it to housing sponsors and persons and families of low and moderate income, (iii) all*
 181 *income from the investment of moneys held in the Fund, and (iv) any other sums designated for deposit*

182 to the Fund from any source, public or private. The Fund is created to address the serious shortage in
183 the Commonwealth of safe and decent residential housing at prices that persons and families of low and
184 moderate income can afford. Housing developments and housing projects funded through the Fund are
185 intended to provide additional affordable housing opportunities for low and moderate income Virginians,
186 by preserving existing housing units, by producing new housing units and by assisting persons with
187 special needs to obtain adequate housing.

188 The Fund shall be administered and managed by the HDA as prescribed in this chapter. In order to
189 carry out the administration and management of the Fund, the HDA is granted the power to employ
190 officers, employees, agents, advisers and consultants, including, without limitation, attorneys, financial
191 advisers, public accountants, engineers and other technical advisers and, the provisions of any other law
192 to the contrary notwithstanding, to determine their duties and compensation without the approval of any
193 other agency or instrumentality. The HDA may disburse from the Fund its reasonable costs and
194 expenses incurred in the administration and management of the Fund and a reasonable fee to be
195 reviewed by the Board for its management services, which fee shall not exceed such amount as would
196 be customary and usual for the services rendered.

197 § 36-147. Grants.

198 *Except as provided by §36-147.1 and Subject subject to any restrictions which may apply to the use*
199 *of money in the Fund, the Board in its discretion may approve the use of money in the Fund to make*
200 *grants or appropriations (i) to housing sponsors and persons and families of low and moderate income to*
201 *provide assistance for the acquisition, construction, improvement, ownership or occupancy of housing*
202 *developments and residential housing for persons and families of low and moderate income and (ii) to*
203 *support innovative housing projects and low and moderate income housing projects that are located in*
204 *areas experiencing extreme shortages of such housing. Grants shall be disbursed from the Fund by the*
205 *HDA in accordance with the directions of the Director of the Department of Housing and Community*
206 *Development.*

207 § 36-147.1. *Special provisions for disbursement of certain funds.*

208 A. *An amount equivalent to 25 percent of the moneys transferred to the Fund in any fiscal year*
209 *pursuant to the annual revenue collections from the taxes and fees imposed pursuant to Chapter 8*
210 *(§58.1-800 et seq.) of Title 58.1 as provided in § 36-142 shall be used by the Department to provide*
211 *matching funds to localities that have established a local housing fund and where such localities provide*
212 *ongoing financial support to the local housing fund through the appropriation of local moneys. As used*
213 *in this section "local housing fund" means moneys appropriated or otherwise made available from local*
214 *public sources for the purpose of directly funding affordable housing programs or projects.*

215 B. *The department shall establish criteria for the allocation of the matching funds to eligible*
216 *localities making application for the matching funds. Such criteria shall provide that federal, state, or*
217 *private sources of funding shall not be considered for determining the amount of the funding match and*
218 *establish a mechanism for pro rata allocations for each eligible locality based on the amount of local*
219 *funds that have been appropriated in the fiscal year for which the matching funds have been requested.*
220 *The Department shall require any locality receiving matching funds pursuant to this section to provide*
221 *annual assurances that the funds have been used for the purpose of developing or preserving affordable*
222 *housing in such locality.*

223 C. *The Director shall establish an advisory committee to assist in the development of criteria for the*
224 *allocation of matching funds under this section.*

225 § 36-150. Reports.

226 On or before September 30 of each year, the HDA shall report to the Board on the status of the
227 Fund. On or before December 1 of each year, the Board shall report to the Secretary of Commerce and
228 Trade, the Governor and the Chairmen of the House Appropriations and the Senate Finance Committees
229 on (i) the matters set forth in the report of the HDA, (ii) allocations made to localities from the Fund
230 pursuant to § 36-147.1, and (iii) on such other matters regarding the Fund as the Board may deem
231 appropriate or as may be requested by any of the foregoing persons to whom such report is to be
232 submitted.

233 § 46.2-749.129. Special license plates for persons who desire to contribute to the Virginia Housing
234 Partnership Revolving Fund.

235 A. On receipt of an application and payment of the fee prescribed by this section, the Commissioner
236 shall issue to the applicant special license plates for persons who desire to contribute to the Virginia
237 Housing Partnership Revolving Trust Fund established by § 36-142.

238 B. The annual fee for plates issued pursuant to this section shall be \$25 in addition to the prescribed
239 fee for state license plates. For each such \$25 fee collected in excess of 1,000 registrations pursuant to
240 this section, \$15 shall be paid into the state treasury and credited to a special nonreverting fund known
241 as the Virginia Housing Partnership Revolving Fund, established within the Department of Accounts.
242 These funds shall be paid annually to the Virginia Housing Partnership Revolving Trust Fund.

243 § 58.1-344.3. Voluntary contributions of refunds requirements.

- 244 A. 1. For taxable years beginning on and after January 1, 2005, all entities entitled to voluntary
 245 contributions of tax refunds listed in subsections B and C must have received at least \$10,000 in
 246 contributions in each of the three previous taxable years for which there is complete data and in which
 247 such entity was listed on the individual income tax return.
- 248 2. In the event that an entity listed in subsections B and C does not satisfy the requirement in
 249 subdivision 1 of this subsection, such entity shall no longer be listed on the individual income tax
 250 return.
- 251 3. a. The entities listed in subdivisions B 21 and B 22 as well as any other entities in subsections B
 252 and C added subsequent to the 2004 Session of the General Assembly shall not appear on the individual
 253 income tax return until their addition to the individual income tax return results in a maximum of 25
 254 contributions listed on the return. Such contributions shall be added in the order that they are listed in
 255 subsections B and C.
- 256 b. Each entity added to the income tax return shall appear on the return for at least three consecutive
 257 taxable years before the requirement in subdivision 1 of this subsection is applied to such entity.
- 258 4. The Department of Taxation shall report annually by the first day of each General Assembly
 259 Regular Session to the chairmen of the House and Senate Finance Committees the amounts collected for
 260 each entity listed under subsections B and C for the three most recent taxable years for which there is
 261 complete data. Such report shall also identify the entities, if any, that will be removed from the
 262 individual income tax return because they have failed the requirements in subdivision 1 of this
 263 subsection, the entities that will remain on the individual income tax return, and the entities, if any, that
 264 will be added to the individual income tax return.
- 265 B. Subject to the provisions of subsection A, the following entities entitled to voluntary contributions
 266 shall appear on the individual income tax return and are eligible to receive tax refund contributions of
 267 not less than \$1:
- 268 1. Nongame wildlife voluntary contribution.
- 269 a. All moneys contributed shall be used for the conservation and management of endangered species
 270 and other nongame wildlife. "Nongame wildlife" includes protected wildlife, endangered and threatened
 271 wildlife, aquatic wildlife, specialized habitat wildlife both terrestrial and aquatic, and mollusks,
 272 crustaceans, and other invertebrates under the jurisdiction of the Board of Game and Inland Fisheries.
- 273 b. All moneys shall be deposited into a special fund known as the Game Protection Fund and which
 274 shall be accounted for as a separate part thereof to be designated as the Nongame Cash Fund. All
 275 moneys so deposited in the Nongame Cash Fund shall be used by the Commission of Game and Inland
 276 Fisheries for the purposes set forth herein.
- 277 2. Open space recreation and conservation voluntary contribution.
- 278 a. All moneys contributed shall be used by the Department of Conservation and Recreation to
 279 acquire land for recreational purposes and preserve natural areas; to develop, maintain, and improve state
 280 park sites and facilities; and to provide funds to local public bodies pursuant to the Virginia Outdoor
 281 Fund Grants Program.
- 282 b. All moneys shall be deposited into a special fund known as the Open Space Recreation and
 283 Conservation Fund. The moneys in the fund shall be allocated one-half to the Department of
 284 Conservation and Recreation for the purposes stated in subdivision 2 a of this subsection and one-half to
 285 local public bodies pursuant to the Virginia Outdoor Fund Grants Program.
- 286 3. Voluntary contribution to political party.
- 287 All moneys contributed shall be paid to the State Central Committee of any party that meets the
 288 definition of a political party under § 24.2-101 as of July 1 of the previous taxable year. The maximum
 289 contribution allowable under this subdivision shall be \$25. In the case of a joint return of husband and
 290 wife, each spouse may designate that the maximum contribution allowable be paid.
- 291 4. United States Olympic Committee voluntary contribution.
- 292 All moneys contributed shall be paid to the United States Olympic Committee.
- 293 5. Housing program voluntary contribution.
- 294 a. All moneys contributed shall be used by the Department of Housing and Community Development
 295 to provide assistance for emergency, transitional, and permanent housing for the homeless; and to
 296 provide assistance to housing for the low-income elderly for the physically or mentally disabled.
- 297 b. All moneys shall be deposited into a special fund known as the Virginia Tax Check-off for
 298 Housing Fund. All moneys deposited in the fund shall be used by the Department of Housing and
 299 Community Development for the purposes set forth in this subdivision. Funds made available to the
 300 Virginia Tax Check-off for Housing Fund may supplement but shall not supplant activities of the
 301 Virginia Housing Partnership Revolving Trust Fund established pursuant to Chapter 9 (§ 36-141 et seq.)
 302 of Title 36 or those of the Virginia Housing Development Authority.
- 303 6. Voluntary contributions to the Department for the Aging.
- 304 a. All moneys contributed shall be used by the Department for the Aging for the enhancement of

305 transportation services for the elderly and disabled.

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

312 7. Voluntary contribution to the Community Policing Fund.

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

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

319 8. Voluntary contribution to promote the arts.

320 All moneys contributed shall be used by the Virginia Arts Foundation to assist the Virginia
321 Commission for the Arts in its statutory responsibility of promoting the arts in the Commonwealth. All
322 moneys shall be deposited into a special fund known as the Virginia Arts Foundation Fund.

323 9. Voluntary contribution to the Historic Resources Fund.

324 All moneys contributed shall be deposited in the Historic Resources Fund established pursuant to
325 § 10.1-2202.1.

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

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

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

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

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

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

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

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

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

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

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

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

348 b. All moneys shall be deposited into a special fund known as the Virginia Transplant Council
349 Education Fund. All moneys deposited in such fund shall be used by the Virginia Transplant Council for
350 the purposes set forth herein.

351 16. Voluntary contributions to the Virginia War Memorial Foundation and the National D-Day
352 Memorial Foundation.

353 All moneys contributed shall be used by the Virginia War Memorial Foundation and the National
354 D-Day Memorial Foundation in their work through each of their respective memorials. The State
355 Treasurer shall divide the moneys into two equal portions and pay one portion to the Virginia War
356 Memorial Foundation and the other portion to the National D-Day Memorial Foundation.

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

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

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

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

364 b. All moneys shall be deposited into a special fund known as the Tuition Assistance Grant Fund.
365 All moneys so deposited in the Fund shall be administered by the State Council of Higher Education for
366 Virginia in accordance with and for the purposes provided under the Tuition Assistance Grant Act

367 (§ 23-38.11 et seq.).

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

369 All moneys contributed shall be paid to the Spay and Neuter Fund for use by the Virginia Federation
370 of Humane Societies in its mission of providing low-cost spay and neuter surgeries through direct
371 provision or contract throughout the Commonwealth.

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

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

374 21. Voluntary contribution for the Office of Commonwealth Preparedness.

375 All moneys contributed shall be paid to the Department of Emergency Management for the Office of
376 Commonwealth Preparedness.

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

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

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

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

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

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

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

391 a. All moneys contributed shall be paid to the Martin Luther King, Jr. Living History and Public
392 Policy Center Fund to support the work of the Martin Luther King, Jr. Living History and Public Policy
393 Center and to generate nonstate funds to maintain the Martin Luther King, Jr. Living History and Public
394 Policy Center.

395 b. All moneys shall be deposited into the Martin Luther King, Jr. Living History and Public Policy
396 Center Fund as established in § 30-192.7.

397 c. All moneys so deposited in the Fund shall be administered by the Board of Trustees of the Martin
398 Luther King, Jr. Living History and Public Policy Center in accordance with and for the purposes
399 provided in Article 8 (§ 2.2-2725 et seq.) of Chapter 27 of Title 2.2 and Chapter 27 (§ 30-192 et seq.)
400 of Title 30.

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

402 All moneys contributed shall be paid to the Virginia Caregivers Grant Fund established pursuant to
403 § 63.2-2202.

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

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

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

410 2. Voluntary Chesapeake Bay Restoration Contribution.

411 a. All moneys contributed shall be used to help fund Chesapeake Bay and its tributaries restoration
412 activities in accordance with tributary plans developed pursuant to Article 7 (§ 2.2-215 et seq.) of
413 Chapter 2 of Title 2.2.

414 b. The Tax Commissioner shall annually determine the total amount of voluntary contributions and
415 shall report the same to the State Treasurer, who shall credit that amount to a special nonreverting fund
416 to be administered by the Office of the Secretary of Natural Resources. All moneys so deposited shall
417 be used for the purposes of providing grants for the implementation of tributary plans developed
418 pursuant to Article 7 (§ 2.2-215 et seq.) of Chapter 2 of Title 2.2.

419 3. Voluntary Jamestown-Yorktown Foundation Contribution.

420 All moneys contributed shall be used by the Jamestown-Yorktown Foundation for the Jamestown
421 2007 quadricentennial celebration. All moneys shall be deposited into a special fund known as the
422 Jamestown Quadricentennial Fund. This subdivision shall be effective for taxable years beginning before
423 January 1, 2008.

424 4. State forests voluntary contribution.

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

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

428 established pursuant to § 10.1-1119.1. All moneys so deposited in such fund shall be used by the State
429 Forester for the purposes set forth herein.

430 5. Voluntary contributions to Uninsured Medical Catastrophe Fund.

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

434 6. Voluntary contribution to local school divisions.

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

437 b. All moneys collected pursuant to subdivision 6 a of this subsection or through voluntary payments
438 by taxpayers designated for a local public school foundation over refundable amounts shall be deposited
439 into the state treasury. The Tax Commissioner shall determine annually the total amounts designated on
440 all returns for each public school foundation and shall report the same to the State Treasurer. The State
441 Treasurer shall pay the appropriate amount to the respective public school foundation.

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

445 7. Voluntary contribution to Home Energy Assistance Fund.

446 All moneys contributed shall be paid to the Home Energy Assistance Fund established pursuant to
447 § 63.2-805, such funds to be used to assist low-income Virginians in meeting seasonal residential energy
448 needs.

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

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

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

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