

**CONSUMER ADVISORY BOARD**  
**APPENDIX C**

INCOME TAX REFUND CHECK-OFFS

§ 58.1-346.19. Voluntary contribution to Home Energy Assistance Fund.

A. For all taxable years beginning on or after January 1, 2003, any individual eligible to receive a tax refund pursuant to § 58.1-309 may designate at the time of filing his return a specified dollar amount of such refund, not less than one dollar, to the Home Energy Assistance Fund established pursuant to § 63.1-338, such funds to be used to assist low-income Virginians in meeting seasonal residential energy needs.

B. All moneys collected pursuant to subsection A, and through voluntary payments by taxpayers designated on state income tax returns for deposit to the Home Energy Assistance Fund over refundable amounts, shall be deposited into the state treasury.

C. The Tax Commissioner shall determine annually the total amount collected pursuant to subsection A, and through voluntary payments by taxpayers designated on state income tax returns for deposit to the Home Energy Assistance Fund over refundable amounts, and shall report the same to the State Treasurer, who shall credit that amount to the Home Energy Assistance Fund.