2001 Session

Budget Bill - SB800 (Introduced)

Bill Order » Office of Finance » Item 281

Department of Taxation

Item 281	First Year - FY2001	Second Year - FY2002
Revenue Administration Services (73200)	~~$46,090,008~~ ***$46,364,149***	~~$45,687,658~~ ***$46,016,762***
Administrative Processing (73201)	~~$7,624,526~~ *$7,898,667*	~~$7,625,654~~ *$7,954,758*
Revenue Law and Fee Compliance (73203)	$38,465,482	$38,062,004
Fund Sources:		
General	~~$39,782,148~~ *$40,056,289*	~~$39,379,312~~ *$39,708,416*
Special	$6,196,912	$6,197,340
Trust and Agency	$100,948	$101,006
Dedicated Special Revenue	$10,000	$10,000

Authority: Title 3.1, Chapters 25.3 and 27; Title 58.1, Code of Virginia.

A. The Department is hereby authorized to recover from the Transportation Trust Fund the necessary start-up costs associated with the implementation of a local income tax. The Department shall not incur such costs unless a locality(ies) takes action to put the local income tax option on a referendum. The Transportation Trust Fund shall be reimbursed for these costs from the local income tax revenues.

B. Pursuant to Chapters 391 and 362 of the 1996 Acts of Assembly, the Tax Commissioner is hereby authorized to contract with private collection agencies for the collection of delinquent accounts. The State Comptroller is hereby authorized to deposit collections from such agencies into the Contract Collector Fund, from which the private collection agencies shall be paid. Any balance in the fund remaining after such payment shall be deposited into the appropriate general, nongeneral, or local fund no later than June 30 of each year.

C. There is hereby appropriated, for each year of the biennium, revenues from the sales tax on fuel in certain transportation districts to cover only the direct cost of administration incurred by the Department in collecting this tax as provided by § 58.1-1724, Code of Virginia.

D.1. The Department of Taxation is authorized to retain, as special revenue, its reasonable share of any court fines and fees to reimburse the Department for any ongoing operational collection expenses.

2. Any form of state debt assigned to the Department of Taxation for collection may be collected by the Department in the same manner and means as state taxes may be collected pursuant to Title 58.1, Chapter 18, Code of Virginia.

E. The Tax Commissioner shall conduct a one-year pilot program, starting no later than September 1, 2000, with a limited selection of Commonwealth's Attorneys, and any attorneys licensed to practice law in Virginia with whom

the selected Commonwealth's Attorney has contracted for the collection of unpaid fines and costs pursuant to Virginia Code § 19.2-349, to collect unpaid fines and court costs in the same manner and means as provided to the Department of Taxation in § 58.1-1804 for the collection of these fines and court costs. The remedies available under § 58.1-1804 shall be in addition to any civil judgement collection remedies available under the Code of Virginia or Virginia common law. The Commissioner shall select up to four Commonwealth's Attorneys, each representing different regions of the Commonwealth, to participate in the pilot, based on criteria selected by the Commissioner, including expressed interest in participation. The State Compensation Board shall monitor the pilot program and upon the pilot program's expiration shall include, in its annual report to the General Assembly on the collection of court ordered fines and fees for Clerks of the Courts and Commonwealth's Attorneys, the amount of unpaid fines and costs collected by the pilot program.

F. The Department of Taxation shall provide support to the General Assembly prior to the 2001 General Assembly in its work regarding tax exemptions, credits, and policy. In addition, the Department of Taxation shall develop a financial plan for the long-term compliance, auditing, research, and policy functions required regarding tax exemptions and credits.