

---

# VIRGINIA STATE BUDGET

---

2004 Special Session I

## Budget Bill - HB5001 (Chapter 4)

Bill Order » Central Appropriations » Item 501

Central Appropriations

---

### Item 501

First Year - FY2005

Second Year - FY2006

---

**Revenue Administration Services (73200)**

**sum sufficient**

Fund Sources:

---

Authority: Discretionary Inclusion.

A. There is hereby appropriated from the affected funds in the state treasury, for refunds of taxes and fees, and the interest thereon, in accordance with law, a sum sufficient.

B. There is hereby appropriated from the affected funds in the state treasury for, (1) refunds of previously paid taxes imposed by the Commonwealth at 100 percent of face value up to the amount of the coalfield employment enhancement tax credit authorized by § 58.1-439.2, Code of Virginia, (2) refunds of any remaining credit at 90 percent of face value, and (3) payment of the remaining 10 percent credit to the Coalfields Economic Development Authority, a sum sufficient.