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# VIRGINIA STATE BUDGET

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2013 Session

## Budget Bill - HB1500 (Chapter 806)

Bill Order » Office of Finance » Item 275

Department of Taxation

Item 275	First Year - FY2013	Second Year - FY2014
<b>Administrative and Support Services (79900)</b>	<b>\$31,140,779</b> <b>\$31,191,392</b>	<b>\$31,099,652</b> <b>\$34,459,557</b>
General Management and Direction (79901)	\$6,782,512	\$6,891,385
Information Technology Services (79902)	\$24,358,267 \$24,408,880	\$24,208,267 \$27,568,172
Fund Sources:		
General	\$31,090,779 \$31,141,392	\$31,049,652 \$34,409,557
Special	\$50,000	\$50,000

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Authority: §§ [58.1-200](#), [58.1-202](#), and [58.1-213](#), Code of Virginia.

A. To defray the costs of administration for voluntary contributions made on individual income tax returns for taxable years beginning on or after January 1, 2003, the Department of Taxation may retain up to five percent of the contributions made to each organization, not to exceed a total of \$50,000 from all organizations in any taxable year.

B. The Department is hereby authorized to request and receive a treasury loan to fund the necessary start-up costs associated with the implementation of a local income tax and/or sales and use tax modification *or other state or local tax imposed pursuant to House Bill 2313 (2013)*. ~~The Department shall not incur such costs unless a locality(ies) takes action to put the tax options on a referendum.~~ The treasury loan shall be repaid for these costs from the local income tax and/or sales and use tax revenues. *The Department shall also retain sufficient revenues to recover its costs incurred administering these taxes.*