
VIRGINIA STATE BUDGET

2014 Special Session I

Budget Bill - HB5002 (Chapter 2)

Bill Order » Office of Finance » Item 272

Department of Taxation

Item 272	First Year - FY2015	Second Year - FY2016
Administrative and Support Services (79900)	\$42,314,819	\$43,269,996
General Management and Direction (79901)	\$13,119,202	\$13,824,839
Information Technology Services (79902)	\$29,195,617	\$29,445,157
Fund Sources:		
General	\$42,264,819	\$43,219,996
Special	\$50,000	\$50,000

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 sales and use tax modification or other state or local tax imposed pursuant to Chapter 766, 2013 Acts of Assembly. The treasury loan shall be repaid for these costs from the tax revenues. The Department shall also retain sufficient revenues to recover its costs incurred administering these taxes.

C.1. Out of this appropriation, \$406,180 the first year and \$880,720 the second year from the general fund shall be provided for an initiative to develop new mobile applications and purchase computer tablets for the department's field collectors and auditors in order to increase revenue collection efficiency.

2. The Tax Commissioner shall report on the initiative's implementation status and the amount of estimated revenue collections as a result of the initiative to the Governor, Chairmen of the House Appropriations and Senate Finance Committees, Secretary of Finance, and Director, Department of Planning and Budget by September 1, 2015.

D. Notwithstanding the provisions of §§ [2.2-507](#) and [2.2-510](#), when the Tax Commissioner determines that an issue may have a major impact on tax policies, revenues or expenditures, he may request that the Attorney General appoint special counsel to render such assistance or representation as needed. The compensation for such special counsel shall be paid out of the funds appropriated for the administration of the Department of Taxation.