2021 Special Session I

Budget Bill - SB1100 (Introduced)

Bill Order » Office of Finance » Item 284

Department of Taxation

Item 284	First Year - FY2021	Second Year - FY2022
Administrative and Support Services (79900)	**$52,241,216**	~~**$52,241,216**~~ ***$52,406,035***
General Management and Direction (79901)	$31,250,851	~~$31,250,851~~ *$31,261,776*
Information Technology Services (79902)	$20,990,365	~~$20,990,365~~ *$21,144,259*
Fund Sources:		
General	$52,087,762	~~$52,087,762~~ *$52,252,581*
Special	$153,454	$153,454

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. Out of this appropriation, $524,670 the first year and $524,670 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.

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.

E. The Department of Taxation is required to provide, at the beginning of an audit, detailed information on the audit process and tax policies that are being examined. Furthermore, the Department shall compile and make available on their website a list of common issues which are identified in a large number of audits.