

---

# VIRGINIA STATE BUDGET

---

2024 Special Session I

## Budget Bill - HB6001 (Enrolled)

Bill Order » Office of Finance » Item 260

Department of Taxation

Item 260	First Year - FY2025	Second Year - FY2026
<b>Administrative and Support Services (79900)</b>	<b>\$54,864,665</b>	<b>\$54,864,665</b>
General Management and Direction (79901)	\$30,066,690	\$30,066,690
Information Technology Services (79902)	\$24,797,975	\$24,797,975
Fund Sources:		
General	\$54,711,211	\$54,711,211
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. 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.

D. 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.