



COMMONWEALTH of VIRGINIA
Department of Wildlife Resources

Ann Jennings
*Secretary of Natural and Historic
Resources*

Ryan J. Brown
Executive Director

December 10, 2021

The Honorable Janet Howell
Chair, Senate Finance and Appropriations Committee
Senate of Virginia
via email to: district32@senate.virginia.gov

The Honorable Luke Torian
Chair, House Appropriations Committee
Virginia House of Delegates
via email to: DelLTorian@house.virginia.gov

The Honorable J. Chapman Petersen
Chair, Senate Agriculture, Conservation and Natural Resources Committee
Senate of Virginia
via email to: [district 34@senate.virginia.gov](mailto:district34@senate.virginia.gov)

The Honorable Ken Plum
Chair, House Agriculture, Chesapeake and Natural Resources Committee
Virginia House of Delegates
via email to: DelKPlum@house.virginia.gov

Dear Senator Howell, Delegate Torian, Senator Petersen, and Delegate Plum,

Pursuant to Item 382 of the Budget Bill, I am happy to submit to you the attached report completed by a working group that met since last Session to consider alternatives for funding of boat ramps and other water access points owned or maintained by the Department of Wildlife Resources. The workgroup consisted of the interests enumerated in the language directing this study, and I am happy to report that they reached consensus on the recommendations that you will see set forth.

The Department would be happy to address any questions that you might have or provide any further information that would be helpful. Simply let me know at any time if the Department can be of assistance on this or any other matter.

Sincerely,

A handwritten signature in blue ink, appearing to read 'R. Brown'.

Ryan Brown
Executive Director



VDWR Stakeholder Workgroup on Access Fees for Human-Powered Crafts: Final Report

October 13th, 2021

Prepared by the:
PERFORMANCE MANAGEMENT GROUP
L. DOUGLAS WILDER SCHOOL OF
GOVERNMENT AND PUBLIC AFFAIRS
VIRGINIA COMMONWEALTH UNIVERSITY



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Performance Management Group
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Executive Summary

At the direction of the Virginia General Assembly, the **Virginia Department of Wildlife Resources (VDWR)** has convened a workgroup to develop a set of recommendations on access permit fees and other alternatives for use of public-access boat ramps by human-powered crafts. Selected workgroup members represented a range of stakeholders from both private and public sectors and included outdoor educators, commercial outfitters, river conservation advocates, municipal officials, and tourism representatives. To develop final recommendations, VDWR hosted three stakeholder workgroup sessions to inform workgroup members of their legislative responsibilities and identify opportunities for various funding mechanisms as well as discuss other issues related to the use and maintenance of Department-owned boat ramp facilities. The **Performance Management Group (PMG)** within VCU's L. Douglas Wilder School of Government and Public Affairs facilitated these sessions to help guide a collaborative yet productive working process. All meetings were open and available to the public, with two community members opting to participate as public observers.

The goals of the three workgroup session meetings were as follows:

- 1) Introduce and familiarize members with the workgroup scope & focus.
- 2) Present relevant VDWR data to help inform group recommendations.
- 3) Collect preliminary feedback from workgroup members on cost-sharing and alternative mechanisms.
- 4) Develop a final set of recommendations that reflects workgroup and VDWR agency priorities, needs, and long-term goals.

Throughout the workgroup session meetings, stakeholders emphasized the shared belief that recreational paddlers and commercial outfitters should not be charged user access fees due to the following concerns:

1. Charging user fees dis-incentivizes recreational use of waterways throughout the Commonwealth, creating unnecessary barriers to outdoor experiences.
2. The costs and logistics of fee collection could outweigh potential revenues generated from fees.
3. While annual VDWR revenues slightly exceed expenditures, current needs still exceed revenues. Sufficient funding for maintenance and renovation of publicly owned access ramps exists within authorized Watercraft Sales and Use (WSU) and other Sales and Use Tax revenues, and therefore should be fully appropriated to VDWR annually.
4. There is insufficient input from the paddling community into expenditures as compared to other users.

Based on these reservations, stakeholders advise the General Assembly to 1) repeal House Bill (HB) 1604 to lift the mandate of user access fees for paddlers and 2) revise legislative language in

the Budget Bill 1800 (Item 384(A)) to ensure all transfer funds from House Bill (HB) 38 are fully appropriated to VDWR and further to update the \$13 million cap on those transfer funds found in §58.1-638(E), and 3) revise legislative language in the Budget Bill (§ 3-1.01) to ensure that all Watercraft Sales and Use Tax transfer funds, including those in excess of projections, are received by the agency. This report presents a summary of the information reviewed by the workgroup, as well as an overview of the themes and various alternatives to a user access fee structure discussed by stakeholders.

Introduction

During the 2021 legislative session, the Virginia General Assembly passed a budget amendment extending the effective date of VDWR boat ramp access fees mandated by HB 1604. As part of this extension, the VDWR convened a stakeholder workgroup to develop recommendations on access permit fees for use of public-access boat ramps by individuals using human-powered crafts, effective July 1, 2022. The final recommendations proposed by this workgroup include the following considerations issued by the General Assembly:

- 1) Mechanisms that will decrease the burden on outfitters, customers, education providers, and non-profit organizations.
- 2) Usage of access fees to maintain or improve existing boat ramps and to add new boat ramps, paddle craft launches, and public access points on Department-owned property.
- 3) Alternative funding mechanisms and strategies that can increase access by historically underserved users.

This report is meant to outline the workgroup's final recommendations. From August through October 2021, the workgroup has:

- Discussed the scope, goals, and duties of the workgroup as directed by the General Assembly.
- Reviewed data presented by the VDWR covering Virginia boating statistics, existing VDWR funding sources and mechanisms, and department revenue and expenditures reports.
- Identified gaps in appropriations of Watercraft Sales and Use tax revenue to the VDWR.
- Drafted proposed legislative changes to the VA Code to ensure full transfer of VDWR dedicated revenue funds.
- Developed final recommendations to guide General Assembly decisions on access permit fees and various alternatives for use of public access boat ramps by human-powered crafts.

The list of Workgroup Members is provided in Appendix A. Workgroup materials and documents, such as data presentations and meeting minutes, are available upon request.

VDWR Stakeholder Workgroup on Access Fees Meeting Dates

#	Date/Time	Objective(s)	Facilitators	Location
1	Wednesday, August 25 th , 2021	Charge, Scope, Data Review, Small Group Work	PMG	Virtual
2	Thursday, September 23 rd , 2021	Data Review, Large Group Work, Final Recommendations	PMG	Virtual
3	Thursday, October 14 th , 2021	Voting on Final Report	PMG	Virtual

VDWR Data Presentations

Data on Virginia’s boating and publicly owned access ramps was collected, prepared, and presented by the VDWR team at the August and September stakeholder workgroup sessions. This section presents an overview of the data reviewed as well as key findings from the VDWR presentations.

Public-Access Boat Ramps and Expenditures

At the August workgroup meeting, Tom Hampton, VDWR Lands & Access Manager, presented total expenditures information for the construction, inspection, maintenance, and renovation of all public-access boat ramps. The 227 access points overseen by VDWR are currently funded with revenue from sales and use taxes, registration, and titling fees from motorized boats only. Mr. Hampton’s presentation showed that the annual personnel and operational costs of public-access site inspection and maintenance increased in FY 2022 by approximately 13%. Due to the varying lifespans of public-access sites, the VDWR is tasked with renovating ten sites per year. Therefore, more revenue is needed for the VDWR to meet growing demand of public access boat ramp use and maintain the public facilities to satisfactory level.

Law Enforcement Impact

Following Mr. Hampton, VDWR Law Enforcement Major Ryan Shuler presented the overall impact of increased water usage on law enforcement related to search and rescue efforts and associated equipment cost and use. Major Shuler noted that VDWR Search and Rescue (SAR) calls are funded with revenue from motorized-boat fees and not paddle-craft fees. However, VDWR Conservation Police Officers often respond to paddlers in distress SAR calls. Citing current trends projecting continued paddle-craft industry growth, Major Shuler advised that greater recreational usage will likely create need for more VDWR response to SAR calls. Several stories of the heroic efforts of officers to save paddlers from life-threatening situations were shared, underscoring the importance for increased funding to ensure VDWR officers have the resources they need to continue saving lives.

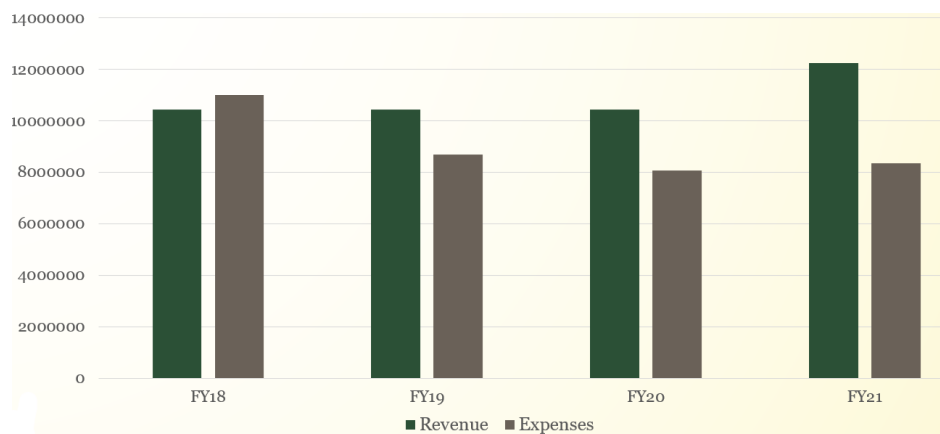
Boating-Related Funding

Information on boating-related revenues, expenditures, and funding sources was presented at both August and September meetings. The primary sources of VDWR funding include:

- Motor-Boat Licenses: Registration fees collected by the DWR for any watercraft powered by machinery, regardless of length or horsepower. Renewed every 3 years.
- Watercraft Titling Fees: Fees collected to title a watercraft upon purchase or transfer (one-time fee, transfer-based)
- Federal Boating Safety Financial Assistance Grant (US Coast Guard): Funds used primarily to support the DWR's boating safety education program and Conservation Police Officer patrols and boating safety inspections. Annual grant to the DWR.
- Sport Fish Restoration Grant (US Fish and Wildlife Service): Funds used primarily for DWR's fisheries management program; portion required to be used for construction and renovation of boating access sites (15%). Annual grant to the DWR.
- Watercraft Sales and Use Tax: Transfer of special additive tax collected from the buyer at time of sale. Tax rate is 2% of the purchase price of watercraft and motor or 2% of current market value. Maximum tax is \$2,000; no minimum.

Figure 1.1 below shows that revenue collected through these sources consistently exceeds total expenditures that include both personnel and non-personnel.

Figure 1.1: VDWR Boating-Related Revenues to Expenses FY 18 – FY 21



Source: VDWR, 2021

Sales Tax Revenue: Transfer Funds

Darin Moore, VDWR Chief Financial Officers, presented information on Budget and Sales Tax Revenue Transfers for the agency. All revenues that bear a responsibility to VDWR's responsibilities are referred to as transfer funds. These dedicated revenue sources, inclusive of

funds from Watercraft Sales and Use (WSU) Tax and all Sales and Use Tax under HB 38, make up 25% of VDWR’s budget. Although the Virginia Code directs transfer funds to VDWR, specific legislative language has enabled this revenue to be appropriated at reduced levels each year. For example, the VDWR’s annual budget with respect to WSU tax is set based on forecasted revenue as opposed to the previous year’s revenue. Pursuant to §58.1-1410, the Virginia Department of Wildlife Resources is authorized to receive all transfer funds. Yet Part 3 Subsection K.1 of the Appropriations Act stipulates that any excess funds may be redirected at the Governor’s discretion (Va. Code § 3-1.01). Historical trends indicate that the full transfer for excess WSU funds to DWR has only occurred three times in the last 13 years, and full funding of HB 38 transfers has not occurred. The incomplete appropriation of transfer funds has negatively impacted VDWR’s operating budget. For example, Figure 1.2., below, shows that, as recent as fiscal year 2021, \$3.9 Million in additional “excess” WSU revenue was not distributed to the VDWR. While the department’s total annual revenue consistently exceeds its total annual expenditures, the loss of excess transfer means that the VDWR’s annual budget is not reflective of actual revenue generated.

Figure 1.2: Historical Trends in Appropriation of Transfer Funds: Authorized vs. Actual

Fiscal Year	Authorized Amount of Watercraft Tax Collected	Amount of Watercraft Tax Received by VDWR	Authorized Amount of Wildlife Equipment Tax Collected	Amount of Wildlife Equipment Tax Received by VDWR
2009	\$4,333,585	\$5,000,000	\$13,000,000	\$9,608,734
2010	\$4,121,408	\$3,000,000	\$13,000,000	\$9,608,734
2011	\$3,672,608	\$3,000,000	\$13,000,000	\$10,635,320
2012	\$4,162,090	\$3,000,000	\$13,000,000	\$10,635,320
2013	\$3,901,034	\$3,700,000	\$13,000,000	\$10,635,320
2014	\$3,969,192	\$5,700,000	\$13,000,000	\$13,000,000
2015	\$4,493,658	\$1,700,000	\$13,000,000	\$8,270,640
2016	\$4,889,013	\$4,700,000	\$13,000,000	\$8,000,000
2017	\$3,395,780	\$4,700,000	\$13,000,000	\$12,350,000
2018	\$7,366,383	\$4,700,000	\$13,000,000	\$12,350,000
2019	\$5,680,621	\$4,500,000	\$13,000,000	\$11,000,000
2020	\$6,772,425	\$4,500,000	\$13,000,000	\$11,000,000
2021	\$9,400,000	\$5,500,000	\$13,000,000	\$11,000,000
2022	TBD	\$5,500,000 (forecast)	\$13,000,000	\$11,000,000 (forecast)

Source: VDWR, 2021

Cost-Sharing Mechanisms: State Models & Fee Structures

To support group discussion and idea generation, examples of access fee structures from other states were presented. A preliminary search found that at least eight states and the District of Columbia have implemented either mandatory or voluntary registration of non-motorized crafts. These states use a variety of approaches that include flat-rate and renewal fees as well annual, biennial, and triennial payment schedules. PMG facilitators presented these state models to the workgroup as examples of potential funding mechanisms for the VDWR to collect from paddle-craft users.

Stakeholder Discussion

Based on the data shared by the VDWR, small and large group discussions, and the workgroup considerations outlined by the General Assembly (see Introduction), stakeholders reached the consensus that pursuing excess dedicated revenue funds would be most beneficial for the VDWR and recreational users. The workgroup's recommendation is meant to replace the public access and user fees for paddle craft users authorized by HB 1604. This section presents a summary of the discussion themes and solutions guiding this recommendation.

Workgroup Themes

This section presents the underlying themes captured from stakeholder discussions. These themes inform the workgroup's final recommendation for the VDWR to not only repeal HB 1604 but pursue legislative amendments to Budget Bill 1800. Stakeholders cited the following reasons for their opposition to a user access fees structure for publicly owned access ramps.

1. Disenfranchisement of Users

Stakeholders expressed concern that imposing access fees for paddle-craft users would disenfranchise constituents. It was reported by the workgroup that such alienation of users would further a message that the VDWR is unfriendly to paddlers. Moreover, user fees would be punitive to the commercial outfitters that communities rely on. There was a shared sentiment that these commercial outfitters should be recognized as beneficial in that they promote the recreational use of waterways. Similarly, recreational users should not be discouraged to use waterways. Here, stakeholders felt strongly that a user access fee model does not increase recreational usage by historically underserved populations—a primary legislative goal of the workgroup. In fact, such fees have the potential to present barriers to access for these groups. However, should access fees be collected, members felt strongly that exemptions be given to educational programs and 501c3 nonprofits.

2. Barriers to Recreational Activity

Overall, workgroup members agreed that imposing access fees for paddle craft users was an inequitable solution to VDWR funding needs that would negatively impact users individuals wanting to access waterways. Members explained that user fees are inconsistent with their belief of providing open access to rivers. As one member stated, “rivers are central to who we are.” Considering the COVID-19 pandemic, stakeholders questioned why the legislature is disincentivizing spending time outdoors. As paddling on rivers provides opportunities for social distancing, these kinds of recreational activities should be encouraged as safe ways to engage outdoors. Instead of creating barriers to the experiencing the outdoors, stakeholders suggested exploring a more flexible Memorandum-of-Understanding structure to allow the VDWR to achieve its goals. Approaching the problem through community partnerships could help build localized solutions. One example was partnering with outfitters to provide assistance with maintaining boat landings through a shared system of responsibility.

3. Administrative Strain

There was shared concern among stakeholders regarding the logistical and administrative strain these new user fees could place on both the VDWR and commercial outfitters. Stakeholders felt strong that the logistics of fees collection would be unworkable for many outfitters and other large groups, especially on an individual level. Some argued that the level of resources and time needed to issue, track, collect, and monitor these fees would outweigh any benefits. Furthermore, many stakeholders were skeptical as to whether the implementation of user fee structure would produce enough profit to resolve the problem of the VDWR’s increasing operational costs. From this perspective, stakeholders argued, the cost of this initiative could potentially outweigh any benefits. There was unanimous agreement that the user access fees mandated by HB 1604 stand in direct conflict with the workgroup’s legislative responsibilities, as this funding mechanism inadvertently increases burden on outfitters, customers, education providers, and non-profit organizations.

4. Reduced Appropriation of Dedicated Revenue Funds

There was strong agreement among stakeholders that revenue from WSU taxes should be fully appropriated to the VDWR, pursuant to Va. Code §58.1-1410. A reallocation of dedicated revenue funds was consistently proposed as an alternative solution to user fees for paddlers. The fiscal impact of not transferring 100% of dedicated revenue funds to the VDWR will force the agency to continue sacrificing key outdoor recreational and conservation priorities, such as constructing and maintaining public access ramps. The financial loss of excess funds (see Figure 1.2) jeopardizes the VDWR’s non-personnel and capital needs projects as the agency is forced to

prioritize rising personnel costs, thus reducing the level of overall services at outdoor access areas visited by all of Virginia’s recreational users. Both the VDWR and stakeholders agreed that reduced appropriation of authorized transfer funds limits the agency’s ability to provide expected constituent services in terms of enforcement, education, recreational access, safety, registration, and titling.

There was also strong agreement that all revenue from HB 38 (derived from sales on wildlife-based recreation equipment, as enunciated in §58.1-638) should be fully allocated to the VDWR each year. Equipment pertinent to paddle sports are included in these revenues, which should reach the agency. As demonstrated in Figure 1.2, this has not historically occurred, hampering efforts in the VDWR’s programs, including those providing water access. Further, the \$13 million cap on HB 38 proceeds has not been updated since its inception in 1998. More recent national surveys conducted in 2011, 2016, and 2021 by the U.S. Fish and Wildlife Service suggest that the VDWR’s annual share be equal to approximately \$16 million. Updating this cap from \$13 million to the suggested \$16 million would ensure the original intent of the HB 38 legislation was met and allow transfers to be made at currently appropriate levels.

Therefore, a repeal of HB 1604, together with proposed revisions to Budget Bill 1800 requiring all authorized dedicated revenue from both HB 38 and WSUT, including excess funds, to be fully appropriated to the VDWR would be the most equitable and beneficial funding solution. An update to the outdated cap on HB 38 funds would further benefit all parties. Pursuing these legislative changes instead of imposing a new user access fee structure removes the burden from recreational users while enabling more efficient use of existing tax revenue mechanisms for financing publicly owned access ramps.

Final Recommendations

In partnership and collaboration with the VDWR, the VDWR Stakeholder Workgroup on Access Fees for Human-Powered Crafts presents the following recommendations for the General Assembly’s consideration:

- 1) Repeal HB 1604 to remove the user access fees directive. Lifting this mandate will ensure funding policies continue to promote, rather than prohibit, recreational usage of waterways by all Virginians wanting to participate in outdoor activities that enrich overall health and wellness.
- 2) Revise Budget Bill 1800 to guarantee all authorized funds, including any excess WSU and other Sales and Use tax revenues from HB 38 (WCSU and HB 38 transfers are referenced together Item 384(A) of the Budget Bill), are appropriated in full to the VDWR on an annual basis (See Appendix B).

- 3) Remove any legislative barriers that might make it more difficult for the VDWR to receive excess WSU and HB 38 revenue moving forward. This will help ensure the dedicated revenue source solution proposed by the workgroup continues to be effective long term.
- 4) Consider adjustment of the \$13 million cap on HB 38 transfers found in §58.1-638(E) to \$16 million, the appropriate value based on current methodology.
- 5) Consider other alternatives for funding only after items 2, 3, and 4 above have been implemented and revenues are found to be insufficient.
- 6) If fees of any kind are considered, the workgroup recommends offering exemptions to nonprofit and educational organizations.
- 7) The workgroup recommends that VDWR consider the formation of a Paddler Advisory or other means of enhancing input by the paddling community to the agency.

Appendix A: Workgroup Members

#	Name	Organization/Role
Workgroup Members		
1.	Rick Barton	Outdoor Adventure Centers
2.	Robert Crockett	Advantus Strategies
3.	Justin Doyle	James River Association
4.	Mark Frondorf	Virginia Conservation Network
5.	Maddie Gordon	Clinch River Outfitters
6.	Dale Hargrove Alderman	Office of Delegate Buddy Fowler
7.	Matt Lawless	Town of Scottsville
8.	Staci Martin	Virginia Tourism Cooperation
9.	John Mays	Virginia Paddle Sports Association, Twin River Outfitters
10.	Ben McFarlane	Hampton Roads Planning District Commission
11.	Matthew Miller	Office of Delegate Terry Austin
12.	Tim Slusser	University of Lynchburg
13.	Bill Tanger	Friends of the Rivers of Virginia
14.	Brian Vincent	VDWR Board of Directors
15.	Idalina Walker	Friends of Southwest Virginia
16.	Beth Wiegandt	American Canoe Association
Workgroup Advisors		
17.	Ryan Brown	Executive Director, VDWR
18.	Stacey Brown	Boating Education Coordinator, VDWR
19.	Tom Guess	Legislative and Policy Manager, VDWR
20.	Becky Gwynn	Deputy Director, VDWR
21.	Gray Anderson	Chief of Wildlife, VDWR
22.	John Kirk	Access Coordinator, VDWR
23.	Tom Hampton	Regional Lands & Access Manager, VDWR
24.	Major Ryan Shuler	Deputy Chief of Law Enforcement, VDWR

Appendix B: Proposed Legislative Changes

Proposed Revisions to Appropriations Act/Budget Bill

Full funding of WSU Transfers

PART 3: MISCELLANEOUS § 3-1.00 TRANSFERS

§ 3-1.01 INTERFUND TRANSFERS

K.1. Not later than 30 days after the close of each quarter during the biennium, the State Comptroller shall transfer, notwithstanding the allotment specified in § 58.1-1410, Code of Virginia, funds collected pursuant to § 58.1-1402, Code of Virginia, from the general fund to the Game Protection Fund. This transfer shall not exceed \$5,500,000 the first year and \$5,500,000 the second year.

2. Notwithstanding the provisions of subparagraph K.1. above, ~~the Governor may, at his discretion, direct the State Comptroller to transfer to the Game Protection Fund,~~ any funds collected pursuant to § 58.1-1402, Code of Virginia, that are in excess of the official revenue forecast for such collections, shall be transferred to the Game Protection Fund.

Full funding of HB38 Transfers with an Updated Transfer Cap

ITEM 384(A)

A. Pursuant to §§ 29.1-101, and 58.1-638, and 58.1-1410, Code of Virginia, deposits to the Game Protection Fund include an estimated \$16,500,000- \$16,000,000 the first year and \$16,500,000 \$16,000,000 the second year from revenue originating from the general fund. Pursuant to §§29.1-101 and 58.1-1410, Code of Virginia, those amounts set forth in § 3-1.01 of this Act shall be deposited into the Game Protection Fund.

Proposed Legislative Revisions

Update to HB38 Transfer Cap

§ 58.1-638. Disposition of state sales and use tax revenue.

A. The Comptroller shall designate a specific revenue code number for all the state sales and use tax revenue collected under the preceding sections of this chapter.

The sales and use tax revenue generated by the one-half percent sales and use tax increase enacted by the 1986 Special Session of the General Assembly shall be paid, in the manner hereinafter provided in this section, to the Commonwealth Transportation Fund established pursuant to § 33.2-1524. The Fund's share of such net revenue shall be computed as an estimate

of the net revenue to be received into the state treasury each month, and such estimated payment shall be adjusted for the actual net revenue received in the preceding month. All payments shall be made to the Fund on the last day of each month.

B. The sales and use tax revenue generated by a one percent sales and use tax shall be distributed among the counties and cities of the Commonwealth in the manner provided in subsections C and D.

C. The localities' share of the net revenue distributable under this section among the counties and cities shall be apportioned by the Comptroller and distributed among them by warrants of the Comptroller drawn on the Treasurer of Virginia as soon as practicable after the close of each month during which the net revenue was received into the state treasury. The distribution of the localities' share of such net revenue shall be computed with respect to the net revenue received into the state treasury during each month, and such distribution shall be made as soon as practicable after the close of each such month.

D. The net revenue so distributable among the counties and cities shall be apportioned and distributed upon the basis of the latest yearly estimate of the population of cities and counties ages five to 19, provided by the Weldon Cooper Center for Public Service of the University of Virginia. Such population estimate produced by the Weldon Cooper Center for Public Service of the University of Virginia shall account for persons who are domiciled in orphanages or charitable institutions or who are dependents living on any federal military or naval reservation or other federal property within the school division in which the institutions or federal military or naval reservation or other federal property is located. Such population estimate produced by the Weldon Cooper Center for Public Service of the University of Virginia shall account for members of the military services who are under 20 years of age within the school division in which the parents or guardians of such persons legally reside. Such population estimate produced by the Weldon Cooper Center for Public Service of the University of Virginia shall account for individuals receiving services in state hospitals, state training centers, or mental health facilities, persons who are confined in state or federal correctional institutions, or persons who attend the Virginia School for the Deaf and the Blind within the school division in which the parents or guardians of such persons legally reside. Such population estimate produced by the Weldon Cooper Center for Public Service of the University of Virginia shall account for persons who attend institutions of higher education within the school division in which the student's parents or guardians legally reside. To such estimate, the Department of Education shall add the population of students with disabilities, ages two through four and 20 through 21, as provided to the Department of Education by school divisions. The revenue so apportionable and distributable is hereby appropriated to the several counties and cities for maintenance, operation, capital outlays, debt and interest payments, or other expenses incurred in the operation of the public schools, which shall be considered as funds raised from local resources. In any county, however, wherein is situated any incorporated town constituting a school division, the county treasurer shall pay into the town treasury for maintenance, operation, capital outlays, debt and interest payments, or other expenses incurred in the operation of the public schools, the proper proportionate amount received by him in the ratio that the school population of such town bears to the school population of the entire county. If the school population of any city or of any town constituting a

school division is increased by the annexation of territory since the last estimate of school population provided by the Weldon Cooper Center for Public Service, such increase shall, for the purposes of this section, be added to the school population of such city or town as shown by the last such estimate and a proper reduction made in the school population of the county or counties from which the annexed territory was acquired.

E. Beginning July 1, 2000, of the remaining sales and use tax revenue, the revenue generated by a two percent sales and use tax, up to an annual amount of ~~\$13~~ \$16 million, collected from the sales of hunting equipment, auxiliary hunting equipment, fishing equipment, auxiliary fishing equipment, wildlife-watching equipment, and auxiliary wildlife-watching equipment in Virginia, as estimated by the most recent U.S. Department of the Interior, Fish and Wildlife Service and U.S. Department of Commerce, Bureau of the Census National Survey of Fishing, Hunting, and Wildlife-Associated Recreation, shall be paid into the Game Protection Fund established under § [29.1-101](#) and shall be used, in part, to defray the cost of law enforcement. Not later than 30 days after the close of each quarter, the Comptroller shall transfer to the Game Protection Fund the appropriate amount of collections to be dedicated to such Fund. At any time that the balance in the Capital Improvement Fund, established under § [29.1-101.01](#), is equal to or in excess of \$35 million, any portion of sales and use tax revenues that would have been transferred to the Game Protection Fund, established under § [29.1-101](#), in excess of the net operating expenses of the Board, after deduction of other amounts which accrue to the Board and are set aside for the Game Protection Fund, shall remain in the general fund until such time as the balance in the Capital Improvement Fund is less than \$35 million.

F. 1. Of the net revenue generated from the one-half percent increase in the rate of the state sales and use tax effective August 1, 2004, pursuant to enactments of the 2004 Special Session I of the General Assembly, the Comptroller shall transfer from the general fund of the state treasury to the Public Education Standards of Quality/Local Real Estate Property Tax Relief Fund established under § [58.1-638.1](#) an amount equivalent to one-half of the net revenue generated from such one-half percent increase as provided in this subdivision. The transfers to the Public Education Standards of Quality/Local Real Estate Property Tax Relief Fund under this subdivision shall be for one-half of the net revenue generated (and collected in the succeeding month) from such one-half percent increase for the month of August 2004 and for each month thereafter.

2. Beginning July 1, 2013, of the remaining sales and use tax revenue, an amount equal to the revenue generated by a 0.125 percent sales and use tax shall be distributed to the Public Education Standards of Quality/Local Real Estate Property Tax Relief Fund established under § [58.1-638.1](#), and be used for the state's share of Standards of Quality basic aid payments.

3. For the purposes of the Comptroller making the required transfers under subdivision 1 and 2, the Tax Commissioner shall make a written certification to the Comptroller no later than the twenty-fifth of each month certifying the sales and use tax revenues generated in the preceding month. Within three calendar days of receiving such certification, the Comptroller shall make the required transfers to the Public Education Standards of Quality/Local Real Estate Property Tax Relief Fund.

G. (Contingent expiration date) Beginning July 1, 2020, of the remaining sales and use tax revenue, an amount equal to 20 percent of the revenue generated by a one-half percent sales

and use tax, such as that paid to the Commonwealth Transportation Fund as provided in subsection A, shall be paid to the Commonwealth Transportation Fund established pursuant to § [33.2-1524](#). The Commonwealth Transportation Fund's share of the net revenue distributable under this subsection shall be computed as an estimate of the net revenue to be received into the state treasury each month, and such estimated payment shall be adjusted for the actual net revenue received in the preceding month. All payments shall be made to the Fund on the last day of each month.

H. (Contingent expiration date) 1. The additional revenue generated by increases in the state sales and use tax from Planning District 8 pursuant to §§ [58.1-603.1](#), [58.1-604.01](#), [58.1-604.1](#), and [58.1-614](#) shall be deposited by the Comptroller in the fund established under § [33.2-2509](#).

2. The additional revenue generated by increases in the state sales and use tax from Planning District 23 pursuant to §§ [58.1-603.1](#), [58.1-604.01](#), [58.1-604.1](#), and [58.1-614](#) shall be deposited by the Comptroller in the fund established under § [33.2-2600](#).

3. (For contingent expiration date, see Acts 2020, c. 1235) The additional revenue generated by increases in the state sales and use tax from Planning District 15 pursuant to §§ [58.1-603.1](#), [58.1-604.01](#), [58.1-604.1](#), and [58.1-614](#) shall be deposited by the Comptroller in the fund established under § [33.2-3701](#).

4. The additional revenue generated by increases in the state sales and use tax in any other Planning District pursuant to §§ [58.1-603.1](#), [58.1-604.01](#), [58.1-604.1](#), and [58.1-614](#) shall be deposited into special funds that shall be established by appropriate legislation.

5. The net revenues distributable under this subsection shall be computed as an estimate of the net revenue to be received by the state treasury each month, and such estimated payment shall be adjusted for the actual net revenue received in the preceding month. All payments shall be made to the appropriate funds on the last day of each month.

I. (For contingent expiration date, see Acts 2018, c. 850) The additional revenue generated by increases in the state sales and use tax from the Historic Triangle pursuant to § [58.1-603.2](#) shall be deposited by the Comptroller as follows: (i) 50 percent shall be deposited into the Historic Triangle Marketing Fund established pursuant to subsection E of § [58.1-603.2](#); and (ii) 50 percent shall be deposited in the special fund created pursuant to subdivision D 2 of § [58.1-603.2](#) and distributed to the localities in which the revenues were collected. The net revenues distributable under this subsection shall be computed as an estimate of the net revenues to be received by the state treasury each month, and such estimated payment shall be adjusted for the actual net revenue received in the preceding month. All payments shall be made to the appropriate funds on the last day of each month.

J. Beginning July 1, 2020, the first \$40 million of sales and use taxes remitted by online retailers with a physical nexus established pursuant to subsection D of § [58.1-612](#) shall be deposited into the Major Headquarters Workforce Grant Fund established pursuant to § [59.1-284.31](#).

K. If errors are made in any distribution, or adjustments are otherwise necessary, the errors shall be corrected and adjustments made in the distribution for the next quarter or for subsequent quarters.

L. The term "net revenue," as used in this section, means the gross revenue received into the general fund or the Commonwealth Transportation Fund of the state treasury under the preceding sections of this chapter, less refunds to taxpayers.

Amendment of §29.1-113 to repeal HB1604 (2020) (leaving in places certain solely technical/editorial changes)

§ 29.1-113. Admittance, parking, and use at certain Department-owned facilities or Department-leased land; civil penalty.

A. No person shall make use of, gain admittance to, or attempt to use or gain admittance to those certain any Department-owned ~~or Department-managed facility or boat ramp~~ where the Department charges a fee established by the Board pursuant to § 29.1-103, unless the person pays such fee. However, such fee shall not apply to (i) any person holding a valid hunting, trapping, or fishing permit, or an access permit or current certificate of boat registration issued by the Department; (ii) any person 16 years of age or younger; or (iii) any person who is a passenger in but not the owner or operator of a paddlecraft or registered vessel the use of Department-owned boat ramps.

B. No person shall hunt on private lands managed by the Department through a lease agreement or other similar memorandum of agreement where the Department issues an annual hunting stamp without having purchased a valid annual hunting stamp.

C. Any person violating subsection A or B may, in lieu of any criminal penalty, be assessed a civil penalty of up to \$50 by the Department. Civil penalties assessed under this section shall be paid into the Game Protection Fund established pursuant to § 29.1-101.

D. No owner or driver shall cause or permit a vehicle to stand:

1. On property owned or managed by the Department outside of a designated parking space, except for a reasonable time in order to receive or discharge passengers or in the case of an emergency;
2. In any designated parking space on property owned or managed by the Department in violation of any posted rule regarding use of the space; or
3. In any space on property owned or managed by the Department designated for use by persons with disabilities unless the vehicle displays a license plate or decal issued by the Commissioner of the Department of Motor Vehicles, or a similar identification issued by a similar authority of another state or the District of Columbia, that authorizes parking in such a designated space. Notwithstanding the provisions of § 29.1-554, any regulation of the Board, or any other trespass provision in the Code of Virginia, no person violating this subsection shall be

subject to a criminal penalty. Any person violating this subsection may, in lieu of any criminal penalty, be assessed a civil penalty of \$25, which shall be paid into the Game Protection Fund.