



# COMMONWEALTH of VIRGINIA

## Department of Taxation

January 8, 2025

The Honorable L. Louise Lucas  
Chair, Senate Finance and Appropriations Committee  
Post Office Box 700  
Portsmouth, Virginia 23705

The Honorable Vivian E. Watts  
Chair, House Finance Committee  
8717 Mary Lee Lane  
Annandale, Virginia 22003

Dear Chair Lucas and Chair Watts:

Pursuant to *Va. Code* § 58.1-344.3, the Department of Taxation ("the Department") is required to report to the Chair of the Senate Finance and Appropriations and House Finance Committees the amounts collected for each voluntary contribution for the three most recent taxable years for which there is complete data. This report is also required to list which entities, if any, will be removed from the Virginia individual income tax return because they have failed to meet the requirement that, at a minimum, they receive at least \$10,000 in voluntary contributions in each of the three most recent taxable years. Finally, the report must list which entities, if any, will be automatically added to the income tax return in order to bring the total number of voluntary contributions to 25.

No organizations were removed from the list of voluntary contributions on the 2024 individual income tax return. Data indicates that the current organizations have all met the \$10,000 per year minimum contribution threshold for Taxable Years 2021, 2022, and 2023. Because there were no additional organizations on the waiting list, no organizations were automatically added to the 2024 individual income tax return. At this time, no organizations are scheduled to be removed from the list of voluntary contributions on the 2025 individual income tax return.

The enclosed document presents the report for 2024. Please contact me if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "James J. Alex".

James J. Alex  
Tax Commissioner  
Commonwealth of Virginia

C: The Honorable Stephen E. Cummings, Secretary of Finance  
Kristin Collins, Deputy Commissioner for Tax Policy and Legislative Affairs

## **Voluntary Contributions: Amounts Collected for 2016-2023**

In 2004, the General Assembly enacted House Bill 1486 (2004 *Acts of Assembly*, Chapter 649), which limited the number of organizations qualifying for voluntary contributions to 25, and required that organizations receive at least \$10,000 in voluntary contributions annually for at least three consecutive years in order to continue to be included on the individual income tax return.

In 2005, the General Assembly clarified this requirement by passing House Bill 2303 (2005 *Acts of Assembly*, Chapter 860). This bill created a new process for limiting the voluntary contributions listed on the Virginia individual income tax return. As required by the 2004 legislation, the number of contributions is limited to 25, and all entities eligible to receive voluntary contributions must receive at least \$10,000 in each of the three previous taxable years for which there is complete data and for which the entity is listed on the individual income tax return. In addition, each new entity is required to be listed on the individual income tax return for three consecutive taxable years before the \$10,000 requirement is applied to it.

At the time that these changes were made, a survey of the other states that impose a broad-based income tax on individuals showed that Virginia, with 27 voluntary contributions, had by far the most voluntary contributions. The average number of voluntary contributions per state at that time was six.

### **Virginia 529 Contributions**

In 2013, the General Assembly enacted House Bill 2145 and Senate Bill 1220, which became effective January 1, 2014. This legislation allowed an individual to designate that his individual income tax refund, or a portion thereof, be deposited into one or more Virginia College Savings Plan ("Virginia 529") accounts. The following table shows annual contributions to Virginia 529 accounts:

<b>Virginia 529 Contributions</b>	<b>Amount of Contributions</b>	<b>Number of Returns</b>
Taxable Year 2017	\$648,929	983
Taxable Year 2018	\$599,363	949
Taxable Year 2019	\$637,077	1,024
Taxable Year 2020	\$604,040	995
Taxable Year 2021	\$539,148	990
Taxable Year 2022	\$776,164	1,120
Taxable Year 2023	\$556,383	822

## Amounts Collected for Each Voluntary Contribution

The chart below provides each voluntary contribution that was listed on the 2023 Virginia tax return and the amount contributed during Taxable Years 2021, 2022, and 2023.

### Amount Collected for Voluntary Contributions: 2021-2023

Program/Fund	First Return	2021		2022		2023	
		Number	Amount	Number	Amount	Number	Amount
1. Virginia Nongame Wildlife Program	1981	3,942	\$88,010	4,496	\$112,371	3,360	\$82,809
2. Virginia Open Space Recreation and Conservation Fund	1988	1,931	\$40,459	2,272	\$53,881	1,711	\$38,275
3. Combined Political Party Contributions	1982	2,618	\$52,054	2,738	\$58,014	2,348	\$47,790
4. Virginia Housing Program	1997	2,469	\$56,613	2,862	\$76,428	2,117	\$50,218
5. Virginia Family and Children's Trust Fund	1998	1,395	\$32,445	1,323	\$32,018	1,198	\$25,697
6. Virginia Elderly and Disabled Transportation Fund	1997	3,260	\$73,214	3,637	\$85,281	2,725	\$58,311
7. Virginia Commission for the Arts	1997	2,339	\$44,696	2,675	\$52,822	1,782	\$33,992
8. Chesapeake Bay Restoration	1997	3,573	\$96,240	3,340	\$89,584	2,895	\$75,393
9. State Forests Systems Fund	1999	2,527	\$53,770	2,477	\$51,004	2,208	\$48,206
10. Children of America Finding Hope	2001	1,320	\$26,707	1,402	\$28,691	1,074	\$20,086
11. Public School Foundations	2002	1,334	\$45,103	1,292	\$41,900	1,100	\$39,745
12. Federation of Humane Societies	2004	1,489	\$32,770	1,718	\$38,062	1,289	\$29,114
13. Spay and Neuter Fund	2004	1,963	\$43,042	2,221	\$51,229	1,789	\$40,032
14. Cancer Centers	2006	2,074	\$49,022	2,342	\$53,714	1,849	\$42,343
15. Virginia Military Family Relief Fund	2008	1,971	\$53,864	1,841	\$48,734	1,682	\$42,588
16. Public libraries foundations	2009	2,194	\$62,230	2,666	\$76,358	2,057	\$60,379
17. Federation of Virginia Food Banks	2016	3,749	\$125,142	3,598	\$116,250	3,082	\$102,039
<b>Total</b>		<b>40,148</b>	<b>\$975,381</b>	<b>42,900</b>	<b>\$1,066,341</b>	<b>34,266</b>	<b>\$837,017</b>

## Changes to the 2024 Income Tax Return

No organizations were removed from the list of voluntary contributions on the 2024 individual income tax return. Because there were no additional organizations on the waiting list, no organizations were automatically added to the 2024 individual income tax return.

## Changes to the 2025 Income Tax Return

An organization must receive at least \$10,000 in voluntary contributions in each of the three most recent taxable years to remain on the Virginia individual income tax return. Based upon 2022 and 2023 return data, organizations currently on the 2024 return appear to have met the requirements for inclusion on the 2025 return as well. However, the Department does not yet have data for 2024, as 2024 returns are currently being filed. Therefore, the Department will prepare its 2025 returns with all current organizations included. If an organization has not met the \$10,000 requirement for 2024 after complete data for such year becomes available, the Department will update its 2025 return to remove such organization.

## Summary of Voluntary Contributions

Set out in the table below is a summary of all of the voluntary contributions that have been removed from or added to the individual income tax return since the adoption of House Bill 2303 in 2005 (codified at Va. Code § 58.1-344.3).

<b>Summary of Voluntary Contributions</b>			
<b>2005: Changes Reflected on Income Tax Returns for 2005</b>			
<b>Program / Fund</b>	<b>Enacted</b>	<b>Action</b>	<b>Comments</b>
University of Virginia Center for Government Studies	1999 ch. 948	<ul style="list-style-type: none"> <li>• Removed from 2005 return</li> <li>• First appeared on 1999 return</li> </ul>	<ul style="list-style-type: none"> <li>• § 58.1-344.3 B 11</li> <li>• Failed to receive \$10,000 in 2001, 2002 &amp; 2003</li> <li>• Expired with 2004 return</li> </ul>
George Mason Law and Economics Center	1999 ch. 948	<ul style="list-style-type: none"> <li>• Removed from 2005 return</li> <li>• First appeared on 1999 return</li> </ul>	<ul style="list-style-type: none"> <li>• § 58.1-344.3 B 12</li> <li>• Failed to receive \$10,000 in 2001, 2002 &amp; 2003</li> <li>• Expired with 2004 return</li> </ul>
Virginia Foundation for the Humanities and Public Policy Fund	1999 ch. 948	<ul style="list-style-type: none"> <li>• Removed from 2005 return</li> <li>• First appeared on 1999 return</li> </ul>	<ul style="list-style-type: none"> <li>• § 58.1-344.3 B 10</li> <li>• Failed to receive \$10,000 in 2001, 2002 &amp; 2003</li> <li>• Expired with 2004 return</li> </ul>
Office of Commonwealth Preparedness	2004 ch. 649	<ul style="list-style-type: none"> <li>• Added to 2005 return</li> </ul>	<ul style="list-style-type: none"> <li>• § 58.1-344.3 B 21</li> </ul>
<b>2006: Changes Reflected on Income Tax Returns for 2006</b>			
<b>Program / Fund</b>	<b>Enacted</b>	<b>Action</b>	<b>Comments</b>
4-H Educational Centers (4H Camp)	2001 ch. 535	<ul style="list-style-type: none"> <li>• Removed from 2006 return</li> <li>• First appeared on 2002 return</li> </ul>	<ul style="list-style-type: none"> <li>• § 58.1-344.3 B 14</li> <li>• Failed to receive \$10,000 in 2002, 2003 &amp; 2004</li> </ul>
Virginia Transplant Council	2001 ch. 560	<ul style="list-style-type: none"> <li>• Removed from 2006 return</li> <li>• First appeared on 2002 return</li> </ul>	<ul style="list-style-type: none"> <li>• § 58.1-344.3 B 15</li> <li>• Failed to receive \$10,000 in 2002, 2003 &amp; 2004</li> </ul>
Cancer Centers	2004 ch. 649	<ul style="list-style-type: none"> <li>• Added to 2006 return</li> </ul>	<ul style="list-style-type: none"> <li>• § 58.1-344.3 B 22</li> </ul>
Brown v. Board of Education Scholarship Program Fund	2005 ch. 860, 889	<ul style="list-style-type: none"> <li>• Added to 2006 return</li> </ul>	<ul style="list-style-type: none"> <li>• § 58.1-344.3 B 23</li> </ul>
<b>2007: Changes Reflected on Income Tax Returns for 2007</b>			
<b>Program / Fund</b>	<b>Enacted</b>	<b>Action</b>	<b>Comments</b>
Commission for the Arts	2003 ch. 878	<ul style="list-style-type: none"> <li>• Removed from 2007 return</li> <li>• First appeared on 2004 return</li> </ul>	<ul style="list-style-type: none"> <li>• § 58.1-344.3 B 20</li> <li>• Failed to receive \$10,000 in 2004</li> <li>• Commission also receives contributions via checkoff</li> </ul>

Martin Luther King, Jr. Living History and Public Policy Center Fund	2005 ch. 860, 889	• Added to 2007 return	• § 58.1-344.3 B 24
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**2008: Changes Reflected on Income Tax Returns for 2008**

Program / Fund	Enacted	Action	Comments
Office of Commonwealth Preparedness	2004 ch. 649	<ul style="list-style-type: none"> <li>Removed from 2008 return</li> <li>First appeared on 2005 return</li> </ul>	<ul style="list-style-type: none"> <li>§ 58.1-344.3 B 21</li> <li>Failed to receive \$10,000 in 2005 and 2006</li> </ul>
Jamestown-Yorktown Foundation	1999 ch. 210	<ul style="list-style-type: none"> <li>Removed from 2008 return</li> <li>First appeared on 2000 return</li> </ul>	<ul style="list-style-type: none"> <li>§ 58.1-344.3 C 3</li> <li>Authorized for taxable years beginning before January 1, 2008</li> </ul>
Virginia Caregivers Grant Fund	2005 ch. 860, 889	<ul style="list-style-type: none"> <li>Added to 2008 return</li> </ul>	<ul style="list-style-type: none"> <li>§ 58.1-344.3 B 25</li> </ul>
Virginia Military Family Relief Fund	2006 ch. 103, 479	<ul style="list-style-type: none"> <li>Added to 2008 return</li> </ul>	<ul style="list-style-type: none"> <li>§ 58.1-344.3 C 8</li> </ul>

**2009: Changes Reflected on Income Tax Returns for 2009**

Program / Fund	Enacted	Action	Comments
Brown v. Board of Education Scholarship Program Fund	2005 ch. 860, 889	<ul style="list-style-type: none"> <li>Removed from 2009 return</li> <li>First appeared on 2006 return</li> </ul>	<ul style="list-style-type: none"> <li>§ 58.1-344.3 B 23</li> <li>Failed to receive \$10,000 in 2006, 2007 and 2008</li> </ul>
Virginia Caregivers Grant Fund	2005 ch. 860, 889	<ul style="list-style-type: none"> <li>Removed from 2009 return</li> <li>First appeared on 2008 return</li> </ul>	<ul style="list-style-type: none"> <li>§ 58.1-344.3 B 25</li> <li>Program not funded in FY 2009</li> <li>Removed at suggestion by DSS</li> </ul>
Public library foundations	2007 ch. 70	<ul style="list-style-type: none"> <li>Added to 2009 return</li> </ul>	<ul style="list-style-type: none"> <li>§ 58.1-344.3 B 26</li> </ul>
Celebrating Special Children, Inc.	2007 ch. 70	<ul style="list-style-type: none"> <li>Added to 2009 return</li> </ul>	<ul style="list-style-type: none"> <li>§ 58.1-344.3 B 27</li> </ul>

**2010-2015: No Changes Made to Income Tax Returns for 2010 – 2015**

**2016: Changes Reflected on Income Tax Returns for 2016**

Program / Fund	Enacted	Action	Comments
United States Olympic Committee	2005 ch. 860, 889	<ul style="list-style-type: none"> <li>Removed from 2016 return</li> <li>First appeared on 2005 return</li> </ul>	<ul style="list-style-type: none"> <li>§ 58.1-344.3 B 4</li> <li>Failed to receive \$10,000 in 2014 and 2015</li> </ul>
Community Policing Fund	2005 ch. 860, 889	<ul style="list-style-type: none"> <li>Removed from 2016 return</li> <li>First appeared on 2005 return</li> </ul>	<ul style="list-style-type: none"> <li>§ 58.1-344.3 B 7</li> <li>Failed to receive \$10,000 in 2014 and 2015</li> </ul>
Historic Resources Fund	2005 ch. 860, 889	<ul style="list-style-type: none"> <li>Removed from 2016 return</li> <li>First appeared on 2005 return</li> </ul>	<ul style="list-style-type: none"> <li>§ 58.1-344.3 B 9</li> <li>Failed to receive \$10,000 in 2014 and 2015</li> </ul>
Uninsured Medical Catastrophe Fund	2005 ch. 860, 889	<ul style="list-style-type: none"> <li>Removed from 2016 return</li> <li>First appeared on 2005 return</li> </ul>	<ul style="list-style-type: none"> <li>§ 58.1-344.3 C 5</li> <li>Failed to receive \$10,000 in 2014 and 2015</li> </ul>
Children of America Finding Hope	2005 ch. 860, 889	<ul style="list-style-type: none"> <li>Removed from 2016 return</li> </ul>	<ul style="list-style-type: none"> <li>§ 58.1-344.3 B 13</li> </ul>

		<ul style="list-style-type: none"> <li>• First appeared on 2005 return</li> </ul>	<ul style="list-style-type: none"> <li>• Failed to receive \$10,000 in 2014 and 2015</li> </ul>
War Memorial & National D-Day Memorial	2005 ch. 860, 889	<ul style="list-style-type: none"> <li>• Removed from 2016 return</li> <li>• First appeared on 2005 return</li> </ul>	<ul style="list-style-type: none"> <li>• § 58.1-344.3 B 16</li> <li>• Failed to receive \$10,000 in 2014 and 2015</li> </ul>
Tuition Assistance Grant Fund	2005 ch. 860, 889	<ul style="list-style-type: none"> <li>• Removed from 2016 return</li> <li>• First appeared on 2005 return</li> </ul>	<ul style="list-style-type: none"> <li>• § 58.1-344.3 B 18</li> <li>• Failed to receive \$10,000 in 2014 and 2015</li> </ul>
Martin Luther King, Jr. Living History and Public Policy Center Fund	2005 ch. 889	<ul style="list-style-type: none"> <li>• Removed from 2016 return</li> <li>• First appeared on 2005 return</li> </ul>	<ul style="list-style-type: none"> <li>• § 58.1-344.3 B 24</li> <li>• Failed to receive \$10,000 in 2014 and 2015</li> </ul>
Celebrating Special Children, Inc.	2006 ch. 70	<ul style="list-style-type: none"> <li>• Removed from 2016 return</li> <li>• First appeared on 2007 return</li> </ul>	<ul style="list-style-type: none"> <li>• § 58.1-344.3 B 27</li> <li>• Failed to receive \$10,000 in 2014 and 2015</li> </ul>
Medicare Part D Counseling Fund	2007 ch. 601	<ul style="list-style-type: none"> <li>• Added to 2016 return</li> </ul>	<ul style="list-style-type: none"> <li>• § 58.1-344.3 B 28 a</li> </ul>
Community Foundations	2008 ch. 313, 461	<ul style="list-style-type: none"> <li>• Added to 2016 return</li> </ul>	<ul style="list-style-type: none"> <li>• § 58.1-344.3 B 29</li> </ul>
Virginia Foundation for Community College Education	2008 ch. 313	<ul style="list-style-type: none"> <li>• Added to 2016 return</li> </ul>	<ul style="list-style-type: none"> <li>• § 58.1-344.3 B 30</li> </ul>
Middle Peninsula Chesapeake Bay Public Access Authority	2009 ch. 4	<ul style="list-style-type: none"> <li>• Added to 2016 return</li> </ul>	<ul style="list-style-type: none"> <li>• § 58.1-344.3 B 31</li> </ul>
Breast and Cervical Cancer Prevention and Treatment Fund	2009 ch. 26, 521	<ul style="list-style-type: none"> <li>• Added to 2016 return</li> </ul>	<ul style="list-style-type: none"> <li>• § 58.1-344.3 B 32</li> </ul>
Virginia Aquarium and Marine Science Center	2009 ch. 41	<ul style="list-style-type: none"> <li>• Added to 2016 return</li> </ul>	<ul style="list-style-type: none"> <li>• § 58.1-344.3 B 33</li> </ul>
Virginia Capitol Preservation Foundation	2010 ch. 690	<ul style="list-style-type: none"> <li>• Added to 2016 return</li> </ul>	<ul style="list-style-type: none"> <li>• § 58.1-344.3 B 34</li> </ul>
Office of the Secretary of Veterans Affairs and Homeland Security	2011 ch. 780, 858	<ul style="list-style-type: none"> <li>• Added to 2016 return</li> </ul>	<ul style="list-style-type: none"> <li>• § 58.1-344.3 B 35</li> </ul>
Federation of Virginia Food Banks	2015 ch. 70	<ul style="list-style-type: none"> <li>• Added to 2016 return</li> </ul>	<ul style="list-style-type: none"> <li>• § 58.1-344.3 C 9</li> </ul>

### 2017: Changes Reflected on Income Tax Returns for 2017

Program / Fund	Enacted	Action	Comments
Home Energy Assistance Fund	2002 ch. 395	<ul style="list-style-type: none"> <li>• Removed from 2017 return</li> <li>• First appeared on 2003 return</li> </ul>	<ul style="list-style-type: none"> <li>• § 58.1-344.3 B 7</li> <li>• Failed to receive \$10,000 in 2015</li> </ul>

### 2018: Changes Reflected on Income Tax Returns for 2018

Program / Fund	Enacted	Action	Comments
Children of America Finding Hope	2005 ch. 860, 889	<ul style="list-style-type: none"> <li>• Added to the Taxable Year 2018 return through action by the General Assembly</li> </ul>	<ul style="list-style-type: none"> <li>• 2018 Senate Bill 376 (ch. 621)</li> <li>• Required to be included on the return for Taxable Year 2018 - Taxable Year 2020, without considering minimum contribution requirements.</li> <li>• Minimum contribution requirements apply with</li> </ul>

respect to Taxable Year 2021 and after.

**2019: Changes Reflected on Income Tax Returns for 2019**

<b>Program / Fund</b>	<b>Enacted</b>	<b>Action</b>	<b>Comments</b>
Medicare Part D Counseling Fund	2007 ch. 601	<ul style="list-style-type: none"> <li>Scheduled to be removed from 2019 return</li> <li>First appeared on 2016 return</li> </ul>	<ul style="list-style-type: none"> <li>§ 58.1-344.3 B 7</li> <li>Failed to receive \$10,000 in 2016</li> </ul>
Community Foundations	2008 ch. 313, 461	<ul style="list-style-type: none"> <li>Scheduled to be removed from 2019 return</li> <li>First appeared on 2016 return</li> </ul>	<ul style="list-style-type: none"> <li>§ 58.1-344.3 B 7</li> <li>Failed to receive \$10,000 in 2016</li> </ul>
Virginia Foundation for Community College Education	2008 ch. 313	<ul style="list-style-type: none"> <li>Scheduled to be removed from 2019 return</li> <li>First appeared on 2016 return</li> </ul>	<ul style="list-style-type: none"> <li>§ 58.1-344.3 B 7</li> <li>Failed to receive \$10,000 in 2016</li> </ul>
Middle Peninsula Chesapeake Bay Public Access Authority	2009 ch. 4	<ul style="list-style-type: none"> <li>Scheduled to be removed from 2019 return</li> <li>First appeared on 2016 return</li> </ul>	<ul style="list-style-type: none"> <li>§ 58.1-344.3 B 7</li> <li>Failed to receive \$10,000 in 2016</li> </ul>
Breast and Cervical Cancer Prevention and Treatment Fund	2009 ch. 26, 521	<ul style="list-style-type: none"> <li>Scheduled to be removed from 2019 return</li> <li>First appeared on 2016 return</li> </ul>	<ul style="list-style-type: none"> <li>§ 58.1-344.3 B 7</li> <li>Failed to receive \$10,000 in 2016</li> </ul>
Virginia Aquarium and Marine Science Center	2009 ch. 41	<ul style="list-style-type: none"> <li>Scheduled to be removed from 2019 return</li> <li>First appeared on 2016 return</li> </ul>	<ul style="list-style-type: none"> <li>§ 58.1-344.3 B 7</li> <li>Failed to receive \$10,000 in 2016</li> </ul>
Virginia Capitol Preservation Foundation	2010 ch. 690	<ul style="list-style-type: none"> <li>Scheduled to be removed from 2019 return</li> <li>First appeared on 2016 return</li> </ul>	<ul style="list-style-type: none"> <li>§ 58.1-344.3 B 7</li> <li>Failed to receive \$10,000 in 2016</li> </ul>
Office of the Secretary of Veterans Affairs and Homeland Security	2011 ch. 780, 858	<ul style="list-style-type: none"> <li>Scheduled to be removed from 2019 return</li> <li>First appeared on 2016 return</li> </ul>	<ul style="list-style-type: none"> <li>§ 58.1-344.3 B 7</li> <li>Failed to receive \$10,000 in 2016</li> </ul>

**2020-2024: No Changes Made to Income Tax Returns for 2020 to 2024**

**2025: No Changes Are Scheduled to be Made on Income Tax Returns for 2025**