

1 COMMITTEE SUBSTITUTE

2 FOR

3 **Senate Bill No. 511**

4 (By Senators Yost, Edgell, Fitzsimmons, D. Hall, Laird, Wells,
5 Unger and Williams)

6 _____
7 [Originating in the Committee on Military;
8 reported March 20, 2013.]

**FISCAL
NOTE**

9 _____
10
11 A BILL to amend the Code of West Virginia, 1931, as amended, by
12 adding thereto a new article, designated §9A-5-1 and §9A-5-2,
13 all relating to creating the West Virginia Veterans Auxiliary
14 Fund; providing donations to the fund by income tax return
15 checkoff and by a checkoff on motor vehicle registration
16 renewal forms; providing contents of designation in forms; and
17 setting forth the responsibilities of the Tax Commissioner,
18 the Commissioner of the Division of Motor Vehicles and the
19 Secretary of the Department of Veterans' Assistance.

20 *Be it enacted by the Legislature of West Virginia:*

21 That the Code of West Virginia, 1931, as amended, be amended
22 by adding thereto a new article, designated §9A-5-1 and §9A-5-2,
23 all to read as follows:

24 **ARTICLE 5. WEST VIRGINIA VETERANS AUXILIARY FUND.**

25 **§9A-5-1. West Virginia Veterans Auxiliary Fund created; intent;**

1 **donations.**

2 There is hereby created in the State Treasury a special
3 revenue account entitled the West Virginia Veterans Auxiliary Fund.
4 It is the intent of the Legislature to establish a voluntary West
5 Virginia Veterans Auxiliary Fund tax return checkoff provision and
6 a voluntary motor vehicle registration renewal form checkoff
7 provision to enable donations to the fund. Moneys collected through
8 the checkoff provisions are to be deposited into the special
9 revenue account by the Secretary of Revenue and the Commissioner of
10 the Division of Motor Vehicles to be used as directed by the
11 Secretary of the Department of Veterans Assistance, consistent with
12 the department's mission.

13 **§9A-5-2. Voluntary Checkoff designation for Veterans Auxiliary**
14 **Fund.**

15 (a) (1) Each West Virginia individual income tax form shall
16 contain a designation as follows:

17 "West Virginia Veterans Auxiliary Fund Checkoff Program.

18 Check () if you wish to designate \$1, \$5, \$10, \$20, \$50 or more of
19 your tax refund for this program. If joint return check () if
20 spouse wishes to designate \$1, \$5, \$10, \$20, \$50 or more."

21 (2) Each individual taxpayer desiring to voluntarily
22 contribute to the Veterans Auxiliary Fund may so designate by
23 placing "X" on the state income tax return form. His or her
24 contribution shall be credited to the fund by the Tax Commissioner.

25 (b) (1) Each Division of Motor Vehicles registration renewal

1 form shall contain a designation as follows:

2 "West Virginia Veterans Auxiliary Fund Checkoff Program.

3 Check () if you wish to donate \$1, \$5, \$10, \$20, \$50 or more to
4 this program."

5 (2) Each individual desiring to voluntarily contribute to the
6 Veterans Auxiliary Fund may so designate by placing "X" on the
7 renewal form and paying the contributed amount along with the
8 renewal fee to the Division of Motor Vehicles. The Commissioner of
9 the Division of Motor Vehicles shall credit the contribution to the
10 fund.

NOTE: The purpose of this bill is to create a Veterans Auxiliary Fund to assist with the mission of the Department of Veterans Assistance, and to provide for donations to the fund by income tax return checkoff and by contributions facilitated by motor vehicle registration renewal forms.

The article is new; therefore, strike-throughs and underscoring have been omitted.