

1 **Senate Bill No. 511**

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

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5 [Introduced March 13, 2013; referred to the Committee on
6 Military; and then to the Committee on Finance.]

**FISCAL
NOTE**

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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.

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

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

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

20 **§9A-5-1. West Virginia Veterans Auxiliary Fund created; intent;**
21 **donations; donors to be recognized.**

22 (a) There is hereby created in the State Treasury a special
23 revenue account entitled the West Virginia Veterans Auxiliary Fund.

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

10 (b) The Secretary of the Department of Veterans Assistance
11 shall establish a program to recognize private donors by providing
12 plaques or other appropriate symbols of recognition to donors to
13 the Veterans Auxiliary Fund as follows:

14 Bronze donor level - for donating at least \$5,000

15 Silver donor level - for donating at least \$20,000

16 Gold donor level - for donating at least \$35,000

17 Platinum donor level - for donating at least \$50,000.

18 **§9A-5-2. Voluntary Checkoff designation for Veterans Auxiliary**
19 **Fund.**

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

22 "West Virginia Veterans Auxiliary Fund Checkoff Program.

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

1 spouse wishes to designate \$1, \$5, \$10, \$20, \$50 or more.”

2 (2) Each individual taxpayer desiring to voluntarily
3 contribute to the Veterans Auxiliary Fund may so designate by
4 placing “X” on the state income tax return form. His or her
5 contribution shall be credited to the fund by the Tax Commissioner.

6 (b) (1) Each Division of Motor Vehicles registration renewal
7 form shall contain a designation as follows:

8 “West Virginia Veterans Auxiliary Fund Checkoff Program.

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

11 (2) Each individual desiring to voluntarily contribute to the
12 Veterans Auxiliary Fund may so designate by placing “X” on the
13 renewal form and paying the contributed amount along with the
14 renewal fee to the Division of Motor Vehicles. The Commissioner of
15 the Division of Motor Vehicles shall credit the contribution to the
16 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.