WEST VIRGINIA CODE CHAPTER 29 ARTICLE 1I

WV Legislature

§29-1I-1. Legislative intent.

The intent of this legislation is to authorize and provide funding for the design, construction and maintenance of a veterans memorial on the grounds of the state Capitol complex in Charleston.

The funding of this memorial shall be derived from a voluntary check-off and contribution designation on state personal income tax return forms of a portion or all of a taxpayer's refund. The funding so provided shall be supplemental to any other revenues obtained for the memorial.

WV Legislature

§29-1I-2. Voluntary check-off designation.

The Tax Commissioner shall cause each West Virginia personal income tax return form to contain a provision whereby the taxpayer (and his spouse if a joint return) may designate a portion or all of his tax refund to the West Virginia voluntary veterans memorial check-off program. The contribution so made shall be credited to said program.

WV Legislature

§29-1I-3. Contributions credited to special fund.

The tax department shall determine by July 1, of each year the total amount designated pursuant to this article and shall report such amount to the state Treasurer who shall credit such amount to a special department of culture and history fund.

WV Legislature

§29-1I-4. Use of funds.

The funds shall be used for the purpose of designing, constructing and maintaining a veterans memorial on the grounds of the state Capitol complex in Charleston under the supervision of the commissioner of culture and history with the advice of the department of veterans' affairs and the Governor. The commissioner of culture and history shall on January 15, each year furnish the Legislature with a report stating the amount of money that has been provided and how such moneys have been expended.

WV Legislature

§29-1I-5. Effective date.

This article shall apply to all personal income tax returns required to be filed on and after July 1, 1988, and before July 1, 1991.

WV Legislature