

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 An Act to amend the Code of Virginia by adding in Chapter 30 of Title 58.1 a section numbered  
3 58.1-3019, relating to local credits for approved local volunteer activities.

4  
5 Approved

[H 911]

6 Be it enacted by the General Assembly of Virginia:

7 1. That the Code of Virginia is amended by adding in Chapter 30 of Title 58.1 a section numbered  
8 58.1-3019 as follows:

9 § 58.1-3019. *Local tax credits for approved local volunteer activities.*

10 A. For the purposes of this section:

11 "Approved volunteer services" means (i) volunteer firefighting and fire prevention services,  
12 emergency medical and ambulance services, auxiliary police services, and emergency rescue services  
13 that operate exclusively for the benefit of the general public on behalf of nonprofit organizations or (ii)  
14 locally approved services. "Approved volunteer services" includes all training and training-related  
15 activities required by law to perform such approved volunteer services. For individuals performing  
16 services pursuant to clause (i), "approved volunteer services" includes only services performed by a  
17 bona fide volunteer.

18 "Bona fide volunteer" means an individual who performs approved volunteer services and whose only  
19 compensation for such performance is (i) reimbursement, or a reasonable allowance, for reasonable  
20 expenses incurred in the performance of such approved volunteer services or (ii) reasonable benefits,  
21 including length of service awards, and fees for such approved volunteer services customarily paid by  
22 eligible employers in connection with the performance of approved volunteer services by bona fide  
23 volunteers.

24 "Locally approved services" means volunteer services performed on behalf of (i) a nonprofit  
25 organization, which may include an organization described in § 501(c)(3) of the Internal Revenue Code  
26 or an organization exempt from local taxes pursuant to Articles 1 (§ 58.1-3600 et seq.) through 4.1  
27 (§ 58.1-3651 et seq.) of Chapter 36 or (ii) the locality. "Locally approved services" includes only those  
28 services approved by the locality pursuant to subsection C.

29 B. The governing body of any county, city, or town may, by ordinance, provide a credit against taxes  
30 and fees imposed by the locality to an individual who provides approved volunteer services in the  
31 locality. The locality may allow the credit to be used against the individual's liability for any taxes, fees,  
32 or other charges imposed pursuant to Subtitle III (§ 58.1-3000 et seq.), with the exception that the  
33 credits shall in no event be applicable to the property taxes, fees, or other charges imposed pursuant to  
34 Chapter 32 (§ 58.1-3200 et seq.), 34 (§ 58.1-3400 et seq.), or 35 (§ 58.1-3500 et seq.). The locality may  
35 also allow the credit to be applied against any taxes, fees, or other charges imposed pursuant to Title  
36 15.2. The locality, in its discretion, shall determine which taxes, fees, or other charges shall be  
37 allowable uses of the credit, and such information shall be stated in the ordinance.

38 C. The locality shall state in the ordinance, or by amendments to the ordinance, what services shall  
39 constitute locally approved services. In determining what services shall qualify, the locality may make  
40 such determination by classification or designation of which activities or organizations shall qualify.