

MISCELLANEOUS TRANSFERS



This section of the Appropriation Act, commonly referred to as Part 3, is reserved for actions affecting state debt, various revenue transactions, interfund transfers, working capital advances and loans, and required deposits to the general fund. The Governor's proposed budget actions in this section provide \$1.8 billion in general fund resources over the biennium.

The following is a summary of recommended miscellaneous transfers for the 2026-2028 Biennial Budget.

Authority	Description	Impacted Agency	2027 Transfers	2028 Transfers
§3-1.01 A.1	Miscellaneous interfund transfers	Department of Taxation (161)	\$74,913,243	\$74,913,243
§3-1.01 A.2	ABC profits transfer	Department of Alcoholic Beverage Control (999)	\$146,300,000	\$133,300,000
§3-1.01 C	Unrefunded marine fuels transfer	Department of Motor Vehicles (154)	\$7,416,469	\$7,416,469
§3-1.01 D	Local sales tax compliance transfer	Department of Taxation (161)	\$6,220,116	\$6,220,116
§3-1.01 E	Transportation Sales Tax Compliance	Department of Taxation (161)	\$2,916,422	\$2,916,422
§3-1.01 F.1	Nongeneral fund indirect costs transfer (SICAP)	Various Agencies	\$7,845,278	\$7,845,278
§3-1.01 F.2	Department of Motor Vehicles SICAP Refund	Department of Motor Vehicles (154)	(\$2,787,795)	(\$2,787,795)
§3-1.01 K	Transfer to the Game Protection Fund from sales tax revenue from the sale of watercraft	Department of Wildlife Resources (403)	(\$7,300,000)	(\$7,300,000)
§3-1.01 L	Transfer general fund to the Children's Health Program	Department of Medical Assistance Services (602)	(\$14,065,627)	(\$14,065,627)
§3-1.01 M	Transfer to the Game Protection Fund from sales tax revenue from the sale of hunting, fishing, and other associated equipment	Department of Wildlife Resources (403)	(\$12,598,252)	(\$12,184,600)
§ 3-1.01 M	Transfer to the MRC from sales tax revenue from the sale of hunting, fishing,	Marine Resources Commission (402)	(\$4,000,000)	(\$4,000,000)

Authority	Description	Impacted Agency	2027 Transfers	2028 Transfers
	and other associated equipment			
§ 3.1-01 N.1	Tobacco Commission share of Tobacco Settlement enforcement unit	Tobacco Indemnification and Community Revitalization Commission (851)	\$244,268	\$244,268
§ 3.1-01 N.2	Foundation for Healthy Youth share of Tobacco Settlement enforcement unit	Virginia Foundation for Healthy Youth (852)	\$48,854	\$48,854
§ 3.1-01 O	Court debt Collections	Department of Taxation (161)	\$2,400,000	\$2,400,000
§ 3.1-01 P	Uninsured motorist fees transfer	Department of Motor Vehicles (154)	\$7,400,000	\$7,400,000
§ 3.1-01 Q	Intensified Drug Enforcement Jurisdictions Fund Transfer	Department of Criminal Justice Services (140)	\$5,000,000	\$5,000,000
§ 3-1.01 R	ABC Operational Efficiencies	Department of Alcoholic Beverage Control (999)	\$3,864,585	\$3,864,585
§ 3-1.01 S	Land Preservation Fund Transfer	Department of Taxation (161)	\$466,600	\$466,600
§ 3-1.01 W	Special Emergency Medical Fund transfer	Department of Health (601)	\$12,518,587	\$12,518,587
§ 3-1.01 X	Indirect costs from the communications sales and use tax	Department of Taxation (161)	\$90,780	\$90,780
§ 3-1.01 GG	Redirect Communication Sales and Use Tax	Department of Taxation (161)	\$2,000,000	\$2,000,000
§ 3-1.01 HH	Office of the Attorney General Revolving Fund Transfer	Office of the Attorney General (141)	\$500,000	\$500,000
§ 3-1.01 JJ	Racing Commission Revenue	Virginia Racing Commission (405)	\$31,000,000	\$31,000,000
3-3.01	9c Sinking Fund Balance	Department of Treasury (152)	\$50,000	\$50,000
§3-5.03	Transfer 0.375 cent sales tax for public education	Direct Aid to Public Education (197)	\$620,506,775	\$636,416,421
Item 55	Office of the Attorney - Debt Collection Transfer	Office of the Attorney – Division of Debt Collection (143)	\$200,000	\$200,000
Total Transfers			\$891,150,303	\$894,473,601