## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## **HOUSE BILL**

No. 996

Session of 1997

INTRODUCED BY PETRARCA, GORDNER, THOMAS, ROONEY, GRUITZA, LEVDANSKY, WALKO, ITKIN, CURRY, MUNDY, YOUNGBLOOD, OLASZ, VEON, LEDERER, STABACK, BOSCOLA, CORPORA, LUCYK, COY, HALUSKA, DeWEESE, HORSEY, TIGUE, STURLA, CARN, ROBINSON, BEBKO-JONES, KIRKLAND, JOSEPHS, MARKOSEK, MIHALICH, SHANER, WASHINGTON, VAN HORNE, BROWNE, E. Z. TAYLOR, DeLUCA, SURRA, COWELL, STERN, COLAFELLA, MELIO, STETLER, RAMOS, STEELMAN AND TRICH, MARCH 19, 1997

REFERRED TO COMMITTEE ON FINANCE, MARCH 19, 1997

## AN ACT

- Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An 2 act relating to tax reform and State taxation by codifying 3 and enumerating certain subjects of taxation and imposing taxes thereon; providing procedures for the payment, 5 collection, administration and enforcement thereof; providing for tax credits in certain cases; conferring powers and 6 7 imposing duties upon the Department of Revenue, certain 8 employers, fiduciaries, individuals, persons, corporations and other entities; prescribing crimes, offenses and 9 penalties," further providing for the disposition of 10 11 cigarette tax revenues.
- 12 The General Assembly of the Commonwealth of Pennsylvania
- 13 hereby enacts as follows:
- 14 Section 1. Section 1296 of the act of March 4, 1971 (P.L.6,
- 15 No.2), known as the Tax Reform Code of 1971, amended August 4,
- 16 1991 (P.L.97, No.22), is amended to read:
- 17 Section 1296. Disposition of Certain Funds. -- All cigarette
- 18 tax revenues collected by the Department of Revenue under this
- 19 article and heretofore paid into the Parent Reimbursement Fund

- 1 in accordance with the act of August 27, 1971 (P.L.358, No.92),
- 2 known as the "Parent Reimbursement Act for Nonpublic Education,"
- 3 shall be transferred into the General Fund. Beginning July 1,
- 4 1993, two thirty-firsts of cigarette tax receipts shall be
- 5 transferred into the Agricultural Conservation Easement Purchase
- 6 Fund, and beginning [July 1, 1992, two thirty-firsts] July 1,
- 7 <u>1997</u>, three thirty-firsts of cigarette tax receipts shall be
- 8 paid into a restricted account to be known as the Children's
- 9 Health Fund for health care for indigent children, and the
- 10 remainder shall be paid into the General Fund. Moneys in the
- 11 Children's Health Fund shall not be expended until the enactment
- 12 of legislation to implement a program of expanded access to
- 13 health care for children. The transfers required by this section
- 14 shall be made by July 15 for the preceding six months and by
- 15 January 15 for the preceding six months.
- 16 Section 2. This act shall take effect immediately.