

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2645 Session of
1996

INTRODUCED BY McCALL, RUBLEY, BAKER, COY, ARGALL, ROBERTS,
GORDNER, LUCYK, L. I. COHEN, BELARDI, TIGUE, CALTAGIRONE,
STABACK, LAUGHLIN, ITKIN, MUNDY, COWELL, BROWNE, PETRARCA,
BELFANTI, GODSHALL, STURLA, HANNA, BATTISTO, TRAVAGLIO,
CORPORA, ROONEY, HALUSKA, JAROLIN, MERRY, MELIO, BOSCOLA,
SHANER, WALKO AND FLICK, MAY 23, 1996

REFERRED TO COMMITTEE ON FINANCE, MAY 23, 1996

AN ACT

1 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
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," further providing for disposition of the
11 cigarette tax.

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
20 in accordance with the act of August 27, 1971 (P.L.358, No.92),

1 known as the "Parent Reimbursement Act for Nonpublic Education,"
2 shall be transferred into the General Fund. Beginning July 1,
3 1993, two thirty-firsts of cigarette tax receipts shall be
4 transferred into the Agricultural Conservation Easement Purchase
5 Fund, and beginning July 1, 1992, [two] three thirty-firsts of
6 cigarette tax receipts shall be paid into a restricted account
7 to be known as the Children's Health Fund for health care for
8 indigent children, and the remainder shall be paid into the
9 General Fund. Moneys in the Children's Health Fund shall not be
10 expended until the enactment of legislation to implement a
11 program of expanded access to health care for children. The
12 transfers required by this section shall be made by July 15 for
13 the preceding six months and by January 15 for the preceding six
14 months.

15 Section 2. This act shall take effect in 60 days.