## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## **HOUSE BILL**

No. 765

Session of 2001

INTRODUCED BY McILHINNEY, BASTIAN, BUNT, CALTAGIRONE, FREEMAN, GEORGE, GODSHALL, GRUCELA, HENNESSEY, HORSEY, MAITLAND, S. MILLER, SCHRODER, STEELMAN, VANCE AND WATSON, FEBRUARY 14, 2001

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 14, 2001

## 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 6 for tax credits in certain cases; conferring powers and 7 imposing duties upon the Department of Revenue, certain employers, fiduciaries, individuals, persons, corporations 8 9 and other entities; prescribing crimes, offenses and 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, No.2), known as the Tax Reform Code of 1971, amended May 7, 1997 15 16 (P.L.85, No.7), 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), 21 known as the "Parent Reimbursement Act for Nonpublic Education,"

- 1 shall be transferred into the General Fund. Beginning [July 1,
- 2 1993, two] January 1, 2002, four thirty-firsts of cigarette tax
- 3 receipts shall be transferred into the Agricultural Conservation
- 4 Easement Purchase Fund, and beginning January 1, 1997, three
- 5 thirty-firsts of cigarette tax receipts shall be paid into a
- 6 restricted account to be known as the Children's Health Fund for
- 7 health care for indigent children, and the remainder shall be
- 8 paid into the General Fund. Moneys in the Children's Health Fund
- 9 shall not be expended until the enactment of legislation to
- 10 implement a program of expanded access to health care for
- 11 children. The transfers required by this section shall be made
- 12 by July 15 for the preceding six months and by January 15 for
- 13 the preceding six months.
- 14 Section 2. This act shall take effect immediately.