

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 665 Session of 2021

INTRODUCED BY BROOKS, J. WARD, SANTARSIERO, CAPPELLETTI AND PHILLIPS-HILL, MAY 10, 2021

REFERRED TO FINANCE, MAY 10, 2021

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," in personal income tax, providing for  
 11 contributions for grants to fire companies and emergency  
 12 medical services companies.

13 The General Assembly of the Commonwealth of Pennsylvania  
 14 hereby enacts as follows:

15 Section 1. The act of March 4, 1971 (P.L.6, No.2), known as  
 16 the Tax Reform Code of 1971, is amended by adding a section to  
 17 read:

18 Section 315.15. Contributions for Grants to Fire Companies  
 19 and Emergency Medical Services Companies.--(a) Beginning with  
 20 taxable years ending after December 31, 2021, the department  
 21 shall provide a space on the Pennsylvania individual income tax  
 22 return form whereby an individual may contribute to grant  
 23 programs administered by the Office of State Fire Commissioner

1 under 35 Pa.C.S. Ch. 78 Subchs. B (relating to Fire Company  
2 Grant Program) and C (relating to Emergency Medical Services  
3 Grant Program). Persons may do so by stating the amount of the  
4 contribution, not less than one dollar (\$1), on the return and  
5 that the contribution will reduce the taxpayer's refund.

6 (b) The department shall determine annually the total amount  
7 designated under this section, less reasonable administrative  
8 costs, and shall report the amount to the State Treasurer who  
9 shall transfer the amount to a restricted revenue account within  
10 the General Fund to be used by the Office of State Fire  
11 Commissioner to fund grants issued by the Office of State Fire  
12 Commissioner under 35 Pa.C.S. Ch. 78 Subchs. B and C.

13 (c) The department shall provide adequate information  
14 concerning the checkoff for grant programs administered by the  
15 Office of State Fire Commissioner under 35 Pa.C.S. Ch. 78  
16 Subchs. B and C in its instructions which accompany the  
17 Pennsylvania income tax return forms. The information concerning  
18 the checkoff shall include the listing of an address furnished  
19 by the Office of State Fire Commissioner to which contributions  
20 may be sent by taxpayers wishing to contribute to this effort  
21 but who do not receive refunds.

22 (d) The Office of State Fire Commissioner shall report  
23 annually to the respective committees of the Senate and the  
24 House of Representatives which have jurisdiction over the Office  
25 of State Fire Commissioner on the amount received via the  
26 checkoff plan and how the funds were utilized.

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