

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1554 Session of
2003

INTRODUCED BY COLEMAN, ADOLPH, ALLEN, ARGALL, ARMSTRONG, BAKER, BALDWIN, BARRAR, BROWNE, BUNT, CAPPELLI, CAUSER, CORRIGAN, CRAHALLA, CREIGHTON, DAILEY, DALEY, DeWEESE, FABRIZIO, FAIRCHILD, FEESE, FICHTER, FLEAGLE, GEIST, GERGELY, GOODMAN, GRUCELA, HARPER, HENNESSEY, HERMAN, HERSHEY, HORSEY, HUTCHINSON, KIRKLAND, LESCOVITZ, MARKOSEK, McILHATTAN, McNAUGHTON, MELIO, PETRARCA, PHILLIPS, PICKETT, READSHAW, REICHLEY, SAINATO, SCAVELLO, SEMMEL, SOLOBAY, STERN, R. STEVENSON, T. STEVENSON, TIGUE, WALKO, WATSON, WILT, YOUNGBLOOD, ZUG, O'NEILL AND LEWIS, JUNE 9, 2003

REFERRED TO COMMITTEE ON FINANCE, JUNE 9, 2003

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," providing for contributions for volunteer fire
11 companies.

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

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

17 Section 315.7. Contributions for Volunteer Fire Companies.--

18 (a) The department shall provide a space on the Pennsylvania

1 individual income tax return form whereby an individual may
2 voluntarily designate a contribution of any amount desired to
3 the individual's local volunteer fire company.

4 (b) The amount so designated by an individual on the income
5 tax return form shall be deducted from the tax refund to which
6 such individual is entitled and shall not constitute a charge
7 against the income tax revenues due the Commonwealth.

8 (c) The department shall determine annually the total amount
9 designated pursuant to this section, less reasonable
10 administrative costs, and shall report such amount to the State
11 Treasurer who shall transfer such amount from the General Fund
12 to the volunteer fire company located within the zip code area
13 of the taxpayer making the contribution. If more than one
14 volunteer fire company is located within the zip code area of
15 the taxpayer making the contribution, the amount contributed
16 shall be divided equally among the fire companies within the zip
17 code area.

18 (d) For the purpose of disbursement of funds to volunteer
19 fire companies as provided under this section, the department
20 shall provide the zip code of the taxpayer making the donation
21 and any other information deemed necessary to the State
22 Treasurer.

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