

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1487 Session of  
2013

INTRODUCED BY BAKER, PICKETT, O'BRIEN, CALTAGIRONE, MILLARD,  
LONGIETTI, DAVIS, CAUSER, SCHLOSSBERG, SCAVELLO, KULA,  
CUTLER, DENLINGER, V. BROWN, MOUL, COHEN, BARRAR, GODSHALL,  
C. HARRIS, JAMES, HESS, KAVULICH, CLYMER, GINGRICH, EVERETT,  
SWANGER, MAJOR, SCHLEGEL CULVER, WATSON, ROCK, FLECK,  
R. MILLER, GILLEN, ROEBUCK, FRANKEL AND MURT, JUNE 5, 2013

REFERRED TO COMMITTEE ON FINANCE, JUNE 5, 2013

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, further providing for  
11 operational provisions.

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

14 Section 1. Section 315.9 of the act of March 4, 1971 (P.L.6,  
15 No.2), known as the Tax Reform Code of 1971, amended October 9,  
16 2009 (P.L.451, No.48), is amended to read:

17 Section 315.9. Operational Provisions.--(b) Except as set  
18 forth in subsection (b.1), any checkoff established under this  
19 part and applicable for the first time in a taxable year  
20 beginning after December 31, 2009, shall expire four years after

1 the beginning of such first taxable year.

2 (b.1) Notwithstanding subsection (b), the checkoffs  
3 established in sections 315.2 and 315.7 shall not expire.

4 (c) Sections 315.3[, 315.4] and 315.8 shall expire January  
5 1, 2014. Section 315.4 shall expire January 1, 2018.

6 Section 2. This act shall take effect immediately.