

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2976 Session of  
2004

INTRODUCED BY McNAUGHTON, BASTIAN, BUNT, CAPPELLI, CRAHALLA,  
CURRY, DeWEESE, FAIRCHILD, GEORGE, HERSHEY, HESS, HORSEY,  
MAITLAND, McILHATTAN, R. MILLER, MYERS, PICKETT, PISTELLA,  
REICHLEY, SAINATO, SCAVELLO, STABACK, E. Z. TAYLOR, THOMAS,  
TIGUE, WALKO AND YOUNGBLOOD, NOVEMBER 9, 2004

REFERRED TO COMMITTEE ON FINANCE, NOVEMBER 9, 2004

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 to the Muscular  
11 Dystrophy Association of refunds by checkoff.

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 Muscular Dystrophy  
18 Association.--(a) The department shall provide a space on the  
19 Pennsylvania individual income tax return form whereby an  
20 individual may voluntarily designate a contribution of any  
21 amount desired to the Muscular Dystrophy Association.

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

5     (c) The department shall determine annually the total amount  
6 designated pursuant to this section, less reasonable  
7 administrative costs, and shall report such amount to the State  
8 Treasurer who shall transfer such amount from the General Fund  
9 to the Muscular Dystrophy Association.

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