

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 231 Session of
2005

INTRODUCED BY TOMLINSON, RHOADES, WONDERLING, MUSTO, EARLL,
RAFFERTY, COSTA, WAUGH, KITCHEN AND LOGAN, FEBRUARY 9, 2005

REFERRED TO FINANCE, FEBRUARY 9, 2005

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," further providing for charitable contributions by
11 taxpayers.

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

14 Section 1. Sections 315.2 and 315.3 of the act of March 4,
15 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, added
16 May 7, 1997 (P.L.85, No.7), are amended to read:

17 Section 315.2. Contributions to Breast and Cervical Cancer
18 Research.--(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 be utilized for breast and cervical cancer
22 research in the Department of Health.

1 (b) [The] In the case of a refund, the amount so designated
2 on the individual income tax return form shall be deducted from
3 the tax refund to which the individual is entitled and shall not
4 constitute a charge against the income tax revenues due to the
5 Commonwealth. If there is no refund, the individual may also
6 designate a contribution if the amount of the contribution is
7 paid by the individual.

8 (c) The department shall determine annually the total amount
9 designated under this section, less reasonable administrative
10 costs, and shall report the amount to the State Treasurer who
11 shall transfer the amount from the General Fund to the
12 Pennsylvania Cancer Control, Prevention and Research Advisory
13 Board within the Department of Health.

14 (d) The department shall provide adequate information
15 concerning the checkoff for breast and cervical cancer research
16 in its instructions which accompany State income tax return
17 forms. The information concerning the checkoff shall include the
18 listing of an address furnished by the Department of Health to
19 which contributions may be sent by taxpayers wishing to
20 contribute to this effort but who do not receive refunds.
21 Additionally, the Department of Health shall be charged with the
22 duty to conduct a public information campaign on the
23 availability of this opportunity to Pennsylvania taxpayers.

24 (e) The Department of Health shall report annually to the
25 respective committees of the Senate and the House of
26 Representatives which have jurisdiction over health matters on
27 the amount received via the checkoff plan and how the funds were
28 utilized.

29 (f) The General Assembly may, from time to time, appropriate
30 funds for breast and cervical cancer research within the

1 Department of Health.

2 Section 315.3. Contributions for Wild Resource

3 Conservation.--(a) The department shall provide a space on the
4 Pennsylvania individual income tax return form whereby an
5 individual may voluntarily designate a contribution of any
6 amount desired to the Wild Resource Conservation Fund
7 established under section 5 of the act of June 23, 1982
8 (P.L.597, No.170), known as the "Wild Resource Conservation
9 Act."

10 (b) [The] In the case of a refund, the amount so designated
11 by an individual on the income tax return form shall be deducted
12 from the tax refund to which such individual is entitled and
13 shall not constitute a charge against the income tax revenues
14 due the Commonwealth. If there is no refund, the individual may
15 also designate a contribution if the amount of the contribution
16 is paid by the individual.

17 (c) The department shall determine annually the total amount
18 designated pursuant to this section and shall report such amount
19 to the State Treasurer who shall transfer such amount from the
20 General Fund to the Wild Resource Conservation Fund for use as
21 provided in the "Wild Resource Conservation Act." The department
22 shall be reimbursed from the fund for any administrative costs
23 incurred above and beyond the cost savings it realizes as a
24 result of individual total refund designations.

25 (d) The department shall provide adequate information
26 concerning the Wild Resource Conservation Fund in its
27 instructions which accompany State income tax return forms,
28 which shall include the listing of an address furnished to it by
29 the Wild Resource Conservation Board to which contributions may
30 be sent by those taxpayers wishing to contribute to said fund

1 but who do not receive refunds.

2 (e) This section shall apply to taxable years beginning on
3 or after January 1, 1997.

4 Section 2. Section 315.4 of the act, amended June 22, 2001
5 (P.L.353, No.23), is amended to read:

6 Section 315.4. Contributions for Organ and Tissue Donation
7 Awareness.--(a) The department shall provide a space on the
8 Pennsylvania individual income tax return form whereby an
9 individual may voluntarily designate a contribution of any
10 amount desired to the Governor Robert P. Casey Memorial Organ
11 and Tissue Donation Awareness Trust Fund established under 20
12 Pa.C.S. § 8622 (relating to the Governor Robert P. Casey
13 Memorial Organ and Tissue Donation Awareness Trust Fund).

14 (b) [The] In the case of a refund, the amount so designated
15 by an individual on the Pennsylvania individual income tax
16 return form shall be deducted from the tax refund to which the
17 individual is entitled and shall not constitute a charge against
18 the income tax revenues due the Commonwealth. If there is no
19 refund, the individual may also designate a contribution if the
20 amount of the contribution is paid by the individual.

21 (c) The department shall annually determine the total amount
22 designated pursuant to this section and shall report that amount
23 to the State Treasurer who shall transfer that amount to the
24 Governor Robert P. Casey Memorial Organ and Tissue Donation
25 Awareness Trust Fund.

26 (d) The department shall, in all taxable years following the
27 effective date of this section, provide on its forms or in its
28 instructions which accompany Pennsylvania individual income tax
29 return forms adequate information concerning the Governor Robert
30 P. Casey Memorial Organ and Tissue Donation Awareness Trust Fund

1 which shall include the listing of an address furnished to it by
2 the Organ Donation Advisory Committee to which contributions may
3 be sent by those taxpayers wishing to contribute to the fund but
4 who do not receive refunds.

5 (e) This section shall apply to taxable years beginning on
6 or after January 1, 1997.

7 Section 3. Section 315.5 of the act, added May 7, 1997
8 (P.L.85, No.7), is amended to read:

9 Section 315.5. Contributions for Olympics.--(a) The
10 department shall provide a space on the Pennsylvania individual
11 income tax return form whereby an individual may voluntarily
12 designate a contribution of any amount desired to the United
13 States Olympic Committee, Pennsylvania Division.

14 (b) [The] In the case of a refund, the amount so designated
15 by an individual on the income tax return form shall be deducted
16 from the tax refund to which such individual is entitled and
17 shall not constitute a charge against the income tax revenues
18 due the Commonwealth. If there is no refund, the individual may
19 also designate a contribution if the amount of the contribution
20 is paid by the individual.

21 (c) The department shall determine annually the total amount
22 designated pursuant to this section, less reasonable
23 administrative costs, and shall report such amount to the State
24 Treasurer who shall transfer such amount from the General Fund
25 to the United States Olympic Committee, Pennsylvania Division.

26 Section 4. Section 315.6 of the act, added June 29, 2002
27 (P.L.559, No.89), is amended to read:

28 Section 315.6. Contribution for Korea/Vietnam Memorial
29 National Education Center.--(a) For tax years 1997, 1998, 1999,
30 2000, 2001, 2002, 2003 and 2004, the department shall provide a

space on the face of the Pennsylvania individual income tax return form whereby an individual may voluntarily designate a contribution of any amount from the individual's tax refund to the Korea/Vietnam Memorial National Education Center.

(b) [The] In the case of a refund, the amount designated by an individual on the Pennsylvania individual income tax return form shall be deducted from the tax refund to which the individual is entitled and shall not constitute a charge against the income tax revenues due the Commonwealth. If there is no refund, the individual may also designate a contribution if the amount of the contribution is paid by the individual.

(c) The department shall determine annually the total amount designated by individual taxpayers under this section and shall report the amount to the State Treasurer, who shall prepare the appropriate documentation and transfer the designated amount from the General Fund to the Korea/Vietnam Memorial National Education Center.

(d) The department shall provide adequate information regarding the center and its purposes in its instructions for tax years 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004 which accompany Pennsylvania individual income tax return forms to include the address of the Korea/Vietnam Memorial National Education Center to which contributions may be sent by taxpayers who wish to make additional contributions to the center.

(e) On or before March 31 of each year, the Korea/Vietnam Memorial National Education Center shall submit a report detailing contributions received and activities undertaken during the prior calendar year to the Military and Veterans' Affairs Committee of the Senate and the Veterans Affairs and Emergency Preparedness Committee of the House of

1 Representatives.

2 (f) This section shall expire December 31, 2005.

3 Section 5. This act shall take effect in 60 days.