

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2105 Session of  
2007

INTRODUCED BY FAIRCHILD, SAYLOR, SOLOBAY, NAILOR, O'NEILL,  
ADOLPH, BASTIAN, BELFANTI, BENNINGHOFF, BOBACK, BRENNAN,  
CAUSER, CLYMER, GABIG, GEIST, GEORGE, GODSHALL, GRUCELA,  
HARHAI, HARHART, HENNESSEY, HERSHEY, HESS, HORNAMAN,  
HUTCHINSON, JAMES, KORTZ, MAJOR, McILVAINE SMITH, MENSCH,  
MILLARD, R. MILLER, MOYER, MURT, MUSTIO, M. O'BRIEN, PAYNE,  
PEIFER, PERRY, PICKETT, PYLE, RAPP, RAYMOND, REICHLEY, ROAE,  
RUBLEY, SAINATO, SCAVELLO, SIPTROTH, STERN, R. STEVENSON,  
SURRA, SWANGER, J. TAYLOR, VULAKOVICH, WATSON AND WOJNAROSKI,  
DECEMBER 6, 2007

REFERRED TO COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY  
PREPAREDNESS, DECEMBER 6, 2007

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 Decoration of  
11 Veterans' Graves Fund.

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 315.10. Contributions for the Decoration of  
18 Veterans' Graves Fund.--(a) Beginning with the taxable year

1 ending December 31, 2007, and thereafter, the department shall  
2 provide a space on the Pennsylvania personal income tax return  
3 form whereby an individual may voluntarily contribute an amount  
4 to the Decoration of Veterans' Graves Fund established under 51  
5 Pa.C.S. § 3706 (relating to Decoration of Veterans' Graves  
6 Fund). Persons may do so by stating the amount of the  
7 contribution, not less than one dollar (\$1), on the return.

8 (b) The amount so designated on the income tax return form  
9 shall be deducted from the tax refund to which the individual is  
10 entitled and shall not constitute a charge against the income  
11 tax revenues due to the Commonwealth.

12 (c) The department shall determine annually the total amount  
13 designated under subsection (b), less reasonable administrative  
14 costs, and shall report the amount to the State Treasurer. The  
15 State Treasurer shall transfer the amount to the restricted  
16 receipts account within the general fund known as the Decoration  
17 of Veterans' Graves Fund, established under 51 Pa.C.S. § 3706  
18 (relating to contributions to Decoration of Veterans' Graves  
19 Fund).

20 (d) The department shall provide adequate information  
21 concerning the checkoff for Decoration of Veterans' Graves in  
22 its instructions accompanying the income tax return forms. The  
23 information concerning the checkoff shall include the listing of  
24 an address furnished by the Department of Military and Veterans  
25 Affairs to which contributions may be sent by taxpayers who do  
26 not receive refunds but wish to contribute.

27 Section 2. This act shall take effect immediately.