

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1292 Session of
2008

INTRODUCED BY FOLMER, ERICKSON AND REGOLA, FEBRUARY 20, 2008

REFERRED TO FINANCE, FEBRUARY 20, 2008

AN ACT

1 Amending the act of April 9, 1929 (P.L.343, No.176), entitled,
2 as amended, "An act relating to the finances of the State
3 government; providing for the settlement, assessment,
4 collection, and lien of taxes, bonus, and all other accounts
5 due the Commonwealth, the collection and recovery of fees and
6 other money or property due or belonging to the Commonwealth,
7 or any agency thereof, including escheated property and the
8 proceeds of its sale, the custody and disbursement or other
9 disposition of funds and securities belonging to or in the
10 possession of the Commonwealth, and the settlement of claims
11 against the Commonwealth, the resettlement of accounts and
12 appeals to the courts, refunds of moneys erroneously paid to
13 the Commonwealth, auditing the accounts of the Commonwealth
14 and all agencies thereof, of all public officers collecting
15 moneys payable to the Commonwealth, or any agency thereof,
16 and all receipts of appropriations from the Commonwealth,
17 authorizing the Commonwealth to issue tax anticipation notes
18 to defray current expenses, implementing the provisions of
19 section 7(a) of Article VIII of the Constitution of
20 Pennsylvania authorizing and restricting the incurring of
21 certain debt and imposing penalties; affecting every
22 department, board, commission, and officer of the State
23 government, every political subdivision of the State, and
24 certain officers of such subdivisions, every person,
25 association, and corporation required to pay, assess, or
26 collect taxes, or to make returns or reports under the laws
27 imposing taxes for State purposes, or to pay license fees or
28 other moneys to the Commonwealth, or any agency thereof,
29 every State depository and every debtor or creditor of the
30 Commonwealth," establishing the Revenue Enhancement Fund.

31 The General Assembly of the Commonwealth of Pennsylvania
32 hereby enacts as follows:

Section 1. Article XVII-A of the act of April 9, 1929 (P.L.343, No.176), known as The Fiscal Code, is amended by adding a subarticle to read:

SUBARTICLE G

REVENUE ENHANCEMENT FUND

Section 1761-G. Establishment of Revenue Enhancement Fund.

There is established a special fund to be known as the Revenue Enhancement Fund.

Section 1762-G. Donations to the Revenue Enhancement Fund.

A person may make a monetary donation and designate the donation for the Revenue Enhancement Fund. The donation shall be deposited in or transferred to the Revenue Enhancement Fund.

Section 1763-G. Appropriations from the Revenue Enhancement Fund.

Appropriations from the Revenue Enhancement Fund may be made by the General Assembly and shall be used only for public purposes.

Section 1764-G. Method of donations.

Persons making a donation pursuant to this subarticle may:

(1) include a donation when filing a State personal income tax return pursuant to the instructions of the Department of Revenue;

(2) designate some or all of a State personal income tax refund for transfer into the Revenue Enhancement Fund; or

(3) deliver such donation to the State Treasurer in a manner prescribed by the State Treasurer.

Section 1765-G. Information in State tax returns.

The Department of Revenue shall include information in the instructions of the State personal income tax return about donations that may be made pursuant to the provisions of this

1 subarticle.

2 Section 2. Donations to the Revenue Enhancement Fund may
3 begin with the income tax filings for the year this act takes
4 effect.

5 Section 3. This act shall take effect immediately.