

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## SENATE BILL

No. 1016 Session of  
2013

INTRODUCED BY BOSCOLA, HUGHES, BROWNE, WAUGH, ALLOWAY, STACK,  
SCHWANK, SOLOBAY, FARNESE, WOZNIAK, VULAKOVICH, MENSCH,  
RAFFERTY, BRUBAKER AND VANCE, JUNE 17, 2013

SENATOR GREENLEAF, JUDICIARY, AS AMENDED, JANUARY 28, 2014

## AN ACT

1 Amending Title 42 (Judiciary and Judicial Procedure) of the  
2 Pennsylvania Consolidated Statutes, providing for State  
3 income tax intercept.

4 The General Assembly of the Commonwealth of Pennsylvania  
5 hereby enacts as follows:

6 Section 1. Title 42 of the Pennsylvania Consolidated  
7 Statutes is amended by adding a section to read:

8 § 9778. State income tax intercept.

9 (A) GENERAL RULE.--The Department of Revenue shall implement <--  
10 a State income tax refund intercept program similar to the  
11 procedures under section 466(a)(3) of the Social Security Act  
12 (Public Law 74-271, 42 U.S.C. § 666(a)(3)) when, in the judgment  
13 of the department, it is cost effective to do so for any person  
14 owing any ~~restitution~~ COURT-ORDERED OBLIGATION as a result of a <--  
15 criminal conviction in this Commonwealth. This section shall  
16 only apply to individual State tax returns.

17 (B) PRIORITY.--AN INTERCEPT AUTHORIZED PURSUANT TO THE <--  
18 PROGRAM ESTABLISHED UNDER 23 PA.C.S. § 4307 (RELATING TO STATE

1 INCOME TAX INTERCEPT) SHALL OCCUR BEFORE ANY INTERCEPT  
2 AUTHORIZED PURSUANT TO THIS SECTION.  
3       Section 2. This act shall take effect in 60 days.