

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1382 Session of  
2015

INTRODUCED BY QUINN, V. BROWN, D. COSTA, DRISCOLL, KINSEY,  
READSHAW, ROZZI, THOMAS, JOZWIAK, COHEN AND MURT,  
JUNE 29, 2015

REFERRED TO COMMITTEE ON FINANCE, JUNE 29, 2015

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," in personal income tax, providing for  
11 contributions for the School District Contributions 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 315.12. Contributions for the School District  
18 Contributions Fund.--(a) Beginning with taxable years ending  
19 after December 31, 2014, the department shall provide a space on  
20 the Pennsylvania individual income tax return form whereby an  
21 individual may designate a contribution to any public school  
22 district in this Commonwealth. Contributions may be in an amount

1 of not less than one dollar (\$1).

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

7 (c) The department shall determine annually the total amount  
8 designated under this section, less reasonable administrative  
9 costs, and shall report the amount to the State Treasurer, who  
10 shall transfer the amount to a restricted revenue account within  
11 the General Fund to be used for contributions to the School  
12 District Contribution Fund as provided by statute.

13 (d) The department shall provide adequate information  
14 concerning the checkoff in its instructions which accompany the  
15 Pennsylvania income tax return forms. The information concerning  
16 the checkoff shall include the listing of an address to which  
17 contributions may be sent by taxpayers wishing to contribute to  
18 this effort but who do not receive refunds.

19 (e) The department shall report annually to the respective  
20 committees of the Senate and the House of Representatives which  
21 have jurisdiction over public education funding on the amount  
22 received via checkoff contributions by each public school  
23 district in the prior year.

24 Section 2. This act shall take effect immediately.