

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 343 Session of 2019

INTRODUCED BY FOLMER, MARTIN, PHILLIPS-HILL, STEFANO,
HUTCHINSON, WHITE AND J. WARD, FEBRUARY 27, 2019

REFERRED TO FINANCE, FEBRUARY 27, 2019

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," in special funds, establishing the Revenue
31 Enhancement Fund.

32 The General Assembly of the Commonwealth of Pennsylvania

1 hereby enacts as follows:

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

5 SUBARTICLE K

6 REVENUE ENHANCEMENT FUND

7 Section 1795-A. Establishment of Revenue Enhancement Fund.

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

10 Section 1796-A. Donations to the Revenue Enhancement Fund.

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

14 Section 1797-A. Appropriations from the Revenue Enhancement
15 Fund.

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

19 Section 1798-A. Method of donations.

20 Persons making a donation under this subarticle may:

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

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

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

28 Section 1799-A. Information in State tax returns.

29 The Department of Revenue shall include information in the
30 instructions of the State personal income tax return about

1 donations that may be made pursuant to the provisions of this
2 subarticle.

3 Section 2. Donations to the Revenue Enhancement Fund may
4 begin with the income tax filings for the taxable year beginning
5 January 1 of the calendar year in which this section takes
6 effect.

7 Section 3. This act shall take effect immediately.