
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1480 Session of
2021

INTRODUCED BY ROWE, EMRICK, GAYDOS, GILLEN, GREINER, GROVE,
LEWIS, MILLARD, B. MILLER, MOUL, NEILSON, OWLETT, ROTHMAN,
SANKEY, THOMAS, WARNER AND ZIMMERMAN, MAY 25, 2021

REFERRED TO COMMITTEE ON FINANCE, MAY 25, 2021

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 to the General 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 315.15. Contribution to the General Fund.--(a)
18 Beginning with taxable years ending after December 31, 2020, the
19 department shall provide a space on the Pennsylvania individual
20 income tax return form whereby an individual may voluntarily
21 designate a contribution, of any amount, to the General Fund.
22 The amount so designated shall be deducted from the tax refund

1 to which the individual is entitled and shall not constitute a
2 charge against the income tax revenues due to the Commonwealth.

3 (b) The department shall determine annually the total amount
4 designated pursuant to this section, less reasonable
5 administrative costs, and shall report such amount to the State
6 Treasurer who shall transfer the amount to the General Fund.

7 (c) The department shall provide adequate information
8 concerning the checkout for the contribution for the General
9 Assembly in its instructions which accompany the Pennsylvania
10 income tax return forms. The information concerning the checkoff
11 shall include the listing of an address furnished by the
12 department to which contributions may be sent by taxpayers
13 wishing to contribute but who do not receive refunds.

14 (d) The department shall report annually to the respective
15 committees of the Senate and the House of Representatives which
16 have jurisdiction over the fiscal affairs of the Commonwealth
17 the amount received via the checkoff plan.

18 Section 2. This act shall take effect immediately.