

**SENATE APPROPRIATIONS COMMITTEE
FISCAL NOTE**

BILL NO. House Bill 46

PRINTER NO. 1033

AMOUNT

No Fiscal Impact

FUND

General Fund

DATE INTRODUCED

February 7, 2017

PRIME SPONSOR

Representative Caltagirone

DESCRIPTION AND PURPOSE OF BILL

House Bill 46 amends the Tax Reform Code of 1971 (Act 2 of 1971) by providing for contributions for pediatric cancer research on the Pennsylvania personal income tax return.

The legislation provides taxpayers an opportunity to voluntarily make a contribution to be utilized for pediatric cancer research. The Department of Revenue shall provide a space on the individual income tax return for taxpayers to designate a portion of their refund for pediatric cancer research beginning with the tax year 2018 returns.

On or before December 1 of each year the Department of Health shall designate hospitals within this Commonwealth conducting pediatric cancer research that are eligible to receive funding under this section for the following calendar year. Monies dedicated on the tax returns shall be transferred to the Pennsylvania Cancer Control, Prevention and Research Advisory Board within the Department of Health.

The act takes effect in 60 days and applies to tax taxable years beginning after December 31, 2017.

FISCAL IMPACT:

House Bill 46 will have no adverse fiscal impact on Commonwealth funds.

Any additional costs for including an additional checkoff on the individual income tax return or designating hospitals that are eligible to receive funding are assumed to be absorbed within current funding levels of the departments.