

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 cigarette tax, providing for additional
11 cigarette tax; and establishing the Adult Intellectual
12 Disabilities and Autism Waiting List Restricted Account.

13 The General Assembly of the Commonwealth of Pennsylvania
14 hereby enacts as follows:

15 Section 1. The act of March 4, 1971 (P.L.6, No.2), known as
16 the Tax Reform Code of 1971, is amended by adding a section to
17 read:

18 Section 1212. Additional Cigarette Tax.--(a) In addition to
19 the tax imposed under section 1206, an excise tax of four cents
20 per cigarette shall be imposed upon the sale or possession of
21 cigarettes within this Commonwealth.

22 (b) There is established in the State Treasury a special

1 account to be known as the Adult Intellectual Disabilities and
2 Autism Waiting List Restricted Account.

3 (c) All moneys generated from the tax under subsection (a)
4 shall be deposited into the account for the purposes set forth
5 in subsection (f).

6 (d) All earnings received from the investment or deposit of
7 the moneys in the account shall be deposited into the account
8 for the purposes authorized by this section.

9 (e) Any unexpended moneys and any interest earned on the
10 money in the account may not be transferred or revert to the
11 General Fund and shall remain in the account to be used by the
12 Department of Public Welfare for the purposes specified in this
13 section.

14 (f) (1) Any funds in the account may not supplant resources
15 for existing community resources.

16 (2) Any funds in the account shall be used for the purpose
17 of consumer-centered planning.

18 (3) Any funds remaining in the account after making the
19 expenditures under paragraph (2) shall be used for one-time
20 costs associated with the community intellectual disabilities
21 and autism services system.

22 (g) As used in this section, the term "account" means the
23 Adult Intellectual Disabilities and Autism Waiting List
24 Restricted Account.

25 Section 2. This act shall take effect in 60 days.