

LEGISLATIVE REFERENCE BUREAU

L.R.B. Form No. 4 (Rev. 3/25/10)

2015D04761DMS:BTW

No. _____

LEGISLATIVE REFERENCE BUREAU

AN ACT

Amending the act of November 24, 1998 (P.L.882, No.111), known as the Crime Victims Act, in enforcement, providing for State income tax intercept.

INTRODUCED _____ 20_____

By _____ District NO. _____

By _____ District NO. _____

By _____ District NO. _____

By _____ District NO. _____

See next page for additional co-sponsors.

Referred to Committee on	
Date _____	20_____
Reported _____	20_____
As Committed-Amended	
Recommendation	

By Hon. _____	

AN ACT

1 Amending the act of November 24, 1998 (P.L.882, No.111),
2 entitled "An act providing for victims' rights; imposing
3 penalties; establishing remedies; establishing the Office of
4 Victim Advocate, the Bureau of Victims' Services, the
5 Victims' Services Advisory Committee, the State Offender
6 Supervision Fund and other funds; and making repeals," in
7 enforcement, providing for State income tax intercept.

8 The General Assembly of the Commonwealth of Pennsylvania
9 hereby enacts as follows:

10 Section 1. The act of November 24, 1998 (P.L.882, No.111),
11 known as the Crime Victims Act, is amended by adding a section
12 to read:

13 Section 1302.1. State income tax intercept.

14 (a) Duty of Department of Revenue.--In the case of any
15 taxpayer due to receive a refund under section 346 of the act of
16 March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of
17 1971, the Department of Revenue shall deduct from the refund the
18 amount of any court-ordered obligation arising from a criminal
19 prosecution or proceeding, pay the amount deducted to the clerk
20 of court for the county in which the order was entered and pay

1 any amount remaining to the taxpayer.

2 (b) Priority.--A deduction under subsection (a) shall be
3 given priority after any deduction for delinquent Pennsylvania
4 State income tax obligations or delinquent support under 23
5 Pa.C.S. § 4307 (relating to State income tax intercept).

6 (c) Administrative fee.--The Department of Revenue may
7 determine and set a fee to cover the actual costs to administer
8 this section and may deduct the calculated amount from the
9 refund subject to a deduction under this section.

10 (d) Report.--The Department of Revenue shall annually report
11 to the Pennsylvania Commission on Crime and Delinquency, the
12 Finance Committee of the Senate and the Finance Committee of the
13 House of Representatives the amount of court-ordered obligations
14 collected under this section.

15 (e) Duty of the Administrative Office of Pennsylvania
16 Courts.--The Administrative Office of Pennsylvania Courts shall
17 provide the Department of Revenue with the information necessary
18 to fulfill its duties under subsection (a).

19 Section 2. This act shall take effect in 180 days.