

TAX REFORM CODE OF 1971 - CONTRIBUTIONS FOR JUVENILE DIABETES CURE
RESEARCH

Act of Nov. 23, 2004, P.L. 935, No. 133

Cl. 72

Session of 2004

No. 2004-133

HB 1152

AN ACT

Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An act relating to tax reform and State taxation by codifying and enumerating certain subjects of taxation and imposing taxes thereon; providing procedures for the payment, collection, administration and enforcement thereof; providing for tax credits in certain cases; conferring powers and imposing duties upon the Department of Revenue, certain employers, fiduciaries, individuals, persons, corporations and other entities; prescribing crimes, offenses and penalties," providing for contributions for juvenile diabetes cure research.

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

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

Section 315.7. Contributions for Juvenile Diabetes Cure Research.--(a) The department shall provide a space on the Pennsylvania individual income tax return form whereby an individual may voluntarily designate a contribution of any amount desired to be utilized for juvenile diabetes cure research related to:

- (1) restoring normal blood sugar levels;
- (2) preventing and reversing complications; or
- (3) preventing juvenile diabetes.

(b) The amount so designated on the Pennsylvania individual income tax return form shall be deducted from the tax refund to which the individual is entitled and shall not constitute a charge against the income tax revenues due to the Commonwealth.

(c) (1) The department shall determine annually the total amount designated under this section, less reasonable administrative costs, and shall report the amount to the State Treasurer, who shall transfer the amount to a restricted revenue account within the General Fund to be used by the Department of Health for aiding juvenile diabetes cure research.

(2) The Department of Health shall distribute the amounts to institutions of higher education and independent research institutes of this Commonwealth to support projects that have been subject to an established peer and scientific review process identical or similar to the National Institutes of Health review system.

(d) The department shall provide adequate information concerning the checkoff for juvenile diabetes cure research in its instructions which accompany the Pennsylvania income tax return forms. The information concerning the checkoff shall include the listing of an address furnished by the Department of Health to which contributions may be sent by taxpayers wishing to contribute to this effort but who do not receive refunds.

(e) The Department of Health shall report annually to the respective committees of the Senate and the House of Representatives

which have jurisdiction over health matters on the amount received via the checkoff plan and how the funds were utilized.

Section 2. The addition of section 315.7 of the act shall apply to tax years beginning after December 31, 2004.

Section 3. This act shall take effect in 30 days.

APPROVED--The 23rd day of November, A. D. 2004.

EDWARD G. RENDELL