

CRIME VICTIMS ACT - STATE INCOME TAX INTERCEPT

Act of Jul. 20, 2016, P.L. 828, No. 93

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Session of 2016

No. 2016-93

HB 1167

AN ACT

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

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

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

Section 1302.1. State income tax intercept.

(a) **Duty of Department of Revenue.--**In the case of any taxpayer due to receive a refund of a payment of tax under Article III of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, the Department of Revenue shall deduct from the refund the amount of any court-ordered obligation arising from a criminal prosecution or proceeding, pay the amount deducted to the clerk of court for the county in which the order was entered, notify the taxpayer of a payment made under this section and pay any amount remaining to the taxpayer.

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

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

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

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

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

APPROVED--The 20th day of July, A.D. 2016.

TOM WOLF