

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 93

Session of
1997

INTRODUCED BY HOLL, JANUARY 21, 1997

REFERRED TO FINANCE, JANUARY 21, 1997

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," providing for an income tax check-off to provide
11 funding for the arts; and making a repeal.

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

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

17 Section 356.1. Check-off for the Arts.--(a) Individuals,
18 estates or trusts on whom a personal income tax is imposed by
19 the provisions of this article shall have the right to elect
20 whether or not one dollar (\$1) of the tax on a return filed by
21 them shall be used to provide funding for the arts.

22 (b) The funds derived from the check-off authorized by

1 subsection (a) are appropriated to the Commonwealth of
2 Pennsylvania Council on the Arts for its use in carrying out its
3 duties.

4 Section 2. Section 12 of the act of June 23, 1982 (P.L.597,
5 No.170), known as the Wild Resource Conservation Act, is
6 repealed insofar as it is inconsistent with this act.

7 Section 3. This act shall take effect immediately.