

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 387 Session of 1997

INTRODUCED BY KUKOVICH, AFFLERBACH, BELAN, BODACK, COSTA, FUMO, HUGHES, KASUNIC, KITCHEN, LAVALLE, MELLOW, MUSTO, O'PAKE, SCHWARTZ, STAPLETON, STOUT, TARTAGLIONE, WAGNER, WILLIAMS AND WOZNIAK, FEBRUARY 6, 1997

REFERRED TO FINANCE, FEBRUARY 6, 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," further providing for the disposition of  
11 cigarette tax revenues.

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

14 Section 1. Section 1296 of the act of March 4, 1971 (P.L.6,  
15 No.2), known as the Tax Reform Code of 1971, amended August 4,  
16 1991 (P.L.97, No.22), is amended to read:

17 Section 1296. Disposition of Certain Funds.--All cigarette  
18 tax revenues collected by the Department of Revenue under this  
19 article and heretofore paid into the Parent Reimbursement Fund  
20 in accordance with the act of August 27, 1971 (P.L.358, No.92),  
21 known as the "Parent Reimbursement Act for Nonpublic Education,"

1 shall be transferred into the General Fund. Beginning July 1,  
2 1993, two thirty-firsts of cigarette tax receipts shall be  
3 transferred into the Agricultural Conservation Easement Purchase  
4 Fund, and beginning [July 1, 1992, two thirty-firsts] July 1,  
5 1997, four thirty-firsts of cigarette tax receipts shall be paid  
6 into a restricted account to be known as the Children's Health  
7 Fund for health care for indigent children, and the remainder  
8 shall be paid into the General Fund. Moneys in the Children's  
9 Health Fund shall not be expended until the enactment of  
10 legislation to implement a program of expanded access to health  
11 care for children. The transfers required by this section shall  
12 be made by July 15 for the preceding six months and by January  
13 15 for the preceding six months.

14 Section 2. This act shall take effect immediately.