

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1180 Session of  
2005

INTRODUCED BY R. MILLER, SEMMEL, BARRAR, BENNINGHOFF,  
CALTAGIRONE, CAPPELLI, CRAHALLA, DALLY, DeWEESE, FAIRCHILD,  
GEIST, GEORGE, GILLESPIE, GINGRICH, GOODMAN, GRUCELA, HARPER,  
HENNESSEY, HERMAN, HUTCHINSON, JAMES, W. KELLER, KENNEY,  
KOTIK, LEDERER, MACKERETH, McILHATTAN, NAILOR, O'NEILL,  
PHILLIPS, PISTELLA, RAPP, REICHLEY, RUBLEY, SCAVELLO,  
STABACK, SURRA, TANGRETTI, E. Z. TAYLOR, TIGUE, YOUNGBLOOD  
AND ZUG, MARCH 29, 2005

REFERRED TO COMMITTEE ON FINANCE, MARCH 29, 2005

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 contributions to the Military  
11 Family Relief Fund on individual income tax return forms  
12 through checkoff boxes.

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

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

18 Section 315.8. Contributions for Military Family Relief  
19 Fund.--(a) Beginning with taxable years ending on or after  
20 December 31, 2004, the department shall provide a space on the

face of the Pennsylvania individual income tax return form  
whereby an individual may contribute to the Military Family  
Relief Fund. Persons may do so by stating the amount of the  
contribution, not less than one dollar (\$1), on the return and  
that the contribution will reduce the taxpayer's refund or  
increase the amount of payment to accompany the return. Failure  
to remit any amount of increased payment shall reduce the  
contribution accordingly. This section shall not apply to any  
amended return.

(b) All individual income tax return forms shall contain  
appropriate explanations and spaces to enable the taxpayers to  
designate contributions to the Breast and Cervical Cancer  
Research Fund, for Wild Resource Conservation, for Organ and  
Tissue Donation Awareness, for the Olympics, for the  
Korea/Vietnam Memorial National Education Center and for the  
Military Family Relief Fund. Each form shall contain a statement  
that such contributions will reduce the taxpayer's refund or  
increase the amount of payment to accompany the return. Failure  
to remit any amount of increased payment shall reduce the  
contribution accordingly. If, on October 1 of any year, the  
total contributions to any one of the funds made under this  
section do not equal one hundred thousand dollars (\$100,000) or  
more, the explanations and spaces for designating contributions  
to the fund shall be removed from the individual income tax  
return forms for the following and all subsequent years and all  
subsequent contributions to the fund shall be refunded to the  
taxpayer.

(c) The department shall determine the total amount  
contributed to each of the following: the Breast and Cervical  
Cancer Research Fund, Wild Resource Conservation, Organ and

1 Tissue Donation Awareness, the Olympics, Korea/Vietnam Memorial  
2 National Education Center and the Military Family Relief Fund;  
3 and shall notify the State Treasurer of the amounts to be  
4 transferred from the General Fund to each fund, and upon receipt  
5 of such notification the State Treasurer shall transfer the  
6 amounts.

7 (d) Where this section makes changes in a statute that is  
8 represented in this act by text that is not yet or no longer in  
9 effect, for example, a section represented by multiple versions,  
10 the use of that text does not accelerate or delay the taking  
11 effect of:

12 (1) the changes made by this act; or

13 (2) provisions derived from any other act.

14 Section 2. The addition of section 315.8 of the act shall  
15 apply to taxable years ending on or after December 31, 2004.

16 Section 3. This act shall take effect immediately.