THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL No. 1250 Session of 2006

INTRODUCED BY MUSTO, M. WHITE, BOSCOLA, WENGER, O'PAKE, LEMMOND, FERLO, C. WILLIAMS, ERICKSON, COSTA, FONTANA, REGOLA, TARTAGLIONE, ARMSTRONG, FUMO, PIPPY, LOGAN, RAFFERTY AND KASUNIC, JUNE 19, 2006

REFERRED TO FINANCE, JUNE 19, 2006

AN ACT

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 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 employers, fiduciaries, individuals, persons, corporations 9 and other entities; prescribing crimes, offenses and 10 penalties, "further providing, in personal income tax, for 11 operational provisions relating to checkoffs. 12 The General Assembly of the Commonwealth of Pennsylvania 13 hereby enacts as follows: 14 Section 1. Section 315.9 of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, added July 7, 2005 15 16 (P.L.149, No.40), is amended to read: 17 Section 315.9. Operational Provisions. -- (a) Except for the checkoff established under sections 315.6 and 315.7 and except 18 19 as otherwise provided under subsection (b), the checkoffs 20 established under this part shall apply through taxable years 21 ending December 31, [2007] <u>2012</u>.

- 1 (b) Any checkoff established under this part and applicable
- 2 for the first time in a taxable year beginning after December
- 3 31, 2003, shall expire four years after the beginning of such
- 4 first taxable year.
- 5 (c) Sections 315.2, 315.3 and 315.4 shall expire January 1,
- 6 2008.
- 7 Section 2. This act shall take effect in 60 days.