

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1834 Session of  
2007

INTRODUCED BY M. SMITH, BRENNAN, DALEY, GEORGE, PALLONE, PYLE,  
READSHAW, ROAE, SAYLOR, SIPTROTH, STABACK, WOJNAROSKI,  
YOUNGBLOOD AND FLECK, SEPTEMBER 11, 2007

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 11, 2007

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 charitable contributions by  
11 taxpayers.

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

14 Section 1. Sections 315.2 and 315.3 of the act of March 4,  
15 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, added  
16 May 7, 1997 (P.L.85, No.7), are amended to read:

17 Section 315.2. Contributions to Breast and Cervical Cancer  
18 Research.--(a) The department shall provide a space on the  
19 Pennsylvania individual income tax return form whereby an  
20 individual may voluntarily designate a contribution of any  
21 amount desired to be utilized for breast and cervical cancer  
22 research in the Department of Health.

1       (b) [The] In the case of a refund, the amount so designated  
2 on the individual income tax return form shall be deducted from  
3 the tax refund to which the individual is entitled and shall not  
4 constitute a charge against the income tax revenues due to the  
5 Commonwealth. If there is no refund, the individual may also  
6 designate a contribution if the amount of the contribution is  
7 paid by the individual.

8       (c) The department shall determine annually the total amount  
9 designated under this section, less reasonable administrative  
10 costs, and shall report the amount to the State Treasurer who  
11 shall transfer the amount from the General Fund to the  
12 Pennsylvania Cancer Control, Prevention and Research Advisory  
13 Board within the Department of Health.

14       (d) The department shall provide adequate information  
15 concerning the checkoff for breast and cervical cancer research  
16 in its instructions which accompany State income tax return  
17 forms. The information concerning the checkoff shall include the  
18 listing of an address furnished by the Department of Health to  
19 which contributions may be sent by taxpayers wishing to  
20 contribute to this effort but who do not receive refunds.  
21 Additionally, the Department of Health shall be charged with the  
22 duty to conduct a public information campaign on the  
23 availability of this opportunity to Pennsylvania taxpayers.

24       (e) The Department of Health shall report annually to the  
25 respective committees of the Senate and the House of  
26 Representatives which have jurisdiction over health matters on  
27 the amount received via the checkoff plan and how the funds were  
28 utilized.

29       (f) The General Assembly may, from time to time, appropriate  
30 funds for breast and cervical cancer research within the

1 Department of Health.

2 Section 315.3. Contributions for Wild Resource

3 Conservation.--(a) The department shall provide a space on the  
4 Pennsylvania individual income tax return form whereby an  
5 individual may voluntarily designate a contribution of any  
6 amount desired to the Wild Resource Conservation Fund  
7 established under section 5 of the act of June 23, 1982  
8 (P.L.597, No.170), known as the "Wild Resource Conservation  
9 Act."

10 (b) [The] In the case of a refund, the amount so designated  
11 by an individual on the income tax return form shall be deducted  
12 from the tax refund to which such individual is entitled and  
13 shall not constitute a charge against the income tax revenues  
14 due the Commonwealth. If there is no refund, the individual may  
15 also designate a contribution if the amount of the contribution  
16 is paid by the individual.

17 (c) The department shall determine annually the total amount  
18 designated pursuant to this section and shall report such amount  
19 to the State Treasurer who shall transfer such amount from the  
20 General Fund to the Wild Resource Conservation Fund for use as  
21 provided in the "Wild Resource Conservation Act." The department  
22 shall be reimbursed from the fund for any administrative costs  
23 incurred above and beyond the cost savings it realizes as a  
24 result of individual total refund designations.

25 (d) The department shall provide adequate information  
26 concerning the Wild Resource Conservation Fund in its  
27 instructions which accompany State income tax return forms,  
28 which shall include the listing of an address furnished to it by  
29 the Wild Resource Conservation Board to which contributions may  
30 be sent by those taxpayers wishing to contribute to said fund

1 but who do not receive refunds.

2 (e) This section shall apply to taxable years beginning on  
3 or after January 1, 1997.

4 Section 2. Section 315.4 of the act, amended June 22, 2001  
5 (P.L.353, No.23), is amended to read:

6 Section 315.4. Contributions for Organ and Tissue Donation  
7 Awareness.--(a) The department shall provide a space on the  
8 Pennsylvania individual income tax return form whereby an  
9 individual may voluntarily designate a contribution of any  
10 amount desired to [the] The Governor Robert P. Casey Memorial  
11 Organ and Tissue Donation Awareness Trust Fund established under  
12 20 Pa.C.S. § 8622 (relating to [the] The Governor Robert P.  
13 Casey Memorial Organ and Tissue Donation Awareness Trust Fund).

14 (b) [The] In the case of a refund, the amount so designated  
15 by an individual on the Pennsylvania individual income tax  
16 return form shall be deducted from the tax refund to which the  
17 individual is entitled and shall not constitute a charge against  
18 the income tax revenues due the Commonwealth. If there is no  
19 refund, the individual may also designate a contribution if the  
20 amount of the contribution is paid by the individual.

21 (c) The department shall annually determine the total amount  
22 designated pursuant to this section and shall report that amount  
23 to the State Treasurer who shall transfer that amount to [the]  
24 The Governor Robert P. Casey Memorial Organ and Tissue Donation  
25 Awareness Trust Fund.

26 (d) The department shall, in all taxable years following the  
27 effective date of this section, provide on its forms or in its  
28 instructions which accompany Pennsylvania individual income tax  
29 return forms adequate information concerning [the] The Governor  
30 Robert P. Casey Memorial Organ and Tissue Donation Awareness

1 Trust Fund which shall include the listing of an address  
2 furnished to it by the Organ Donation Advisory Committee to  
3 which contributions may be sent by those taxpayers wishing to  
4 contribute to the fund but who do not receive refunds.

5 (e) This section shall apply to taxable years beginning on  
6 or after January 1, 1997.

7 Section 3. Section 315.7 of the act, added November 23, 2004  
8 (P.L.935, No.133), is amended to read:

9 Section 315.7. Contributions for Juvenile Diabetes Cure  
10 Research.--(a) The department shall provide a space on the  
11 Pennsylvania individual income tax return form whereby an  
12 individual may voluntarily designate a contribution of any  
13 amount desired to be utilized for juvenile diabetes cure  
14 research related to:

- 15 (1) restoring normal blood sugar levels;
- 16 (2) preventing and reversing complications; or
- 17 (3) preventing juvenile diabetes.

18 (b) [The] In the case of a refund, the amount so designated  
19 on the Pennsylvania individual income tax return form shall be  
20 deducted from the tax refund to which the individual is entitled  
21 and shall not constitute a charge against the income tax  
22 revenues due to the Commonwealth. If there is no refund, the  
23 individual may also designate a contribution if the amount of  
24 the contribution is paid by the individual.

25 (c) (1) The department shall determine annually the total  
26 amount designated under this section, less reasonable  
27 administrative costs, and shall report the amount to the State  
28 Treasurer, who shall transfer the amount to a restricted revenue  
29 account within the General Fund to be used by the Department of  
30 Health for aiding juvenile diabetes cure research.

(2) The Department of Health shall distribute the amounts to institutions of higher education and independent research institutes of this Commonwealth to support projects that have been subject to an established peer and scientific review process identical or similar to the National Institutes of Health review system.

(d) The department shall provide adequate information concerning the checkoff for juvenile diabetes cure research in its instructions which accompany the Pennsylvania income tax return forms. The information concerning the checkoff shall include the listing of an address furnished by the Department of Health to which contributions may be sent by taxpayers wishing to contribute to this effort but who do not receive refunds.

(e) The Department of Health shall report annually to the respective committees of the Senate and the House of Representatives which have jurisdiction over health matters on the amount received via the checkoff plan and how the funds were utilized.

Section 4. Section 315.8 of the act, added July 7, 2005 (P.L.149, No.40), is amended to read:

Section 315.8. Contributions for Military Family Relief Assistance.--(a) Beginning with taxable years ending after December 31, 2004, the department shall provide a space on the Pennsylvania individual income tax return form whereby an individual may contribute to a fund for military family relief assistance. [Persons] In the case of a refund, the individual 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. If there is no refund, the individual may also designate a contribution if the amount of

1 the contribution is paid by the individual.

2 (b) The department shall determine annually the total amount  
3 designated under this section, less reasonable administrative  
4 costs, and shall report the amount to the State Treasurer who  
5 shall transfer the amount to a restricted revenue account within  
6 the General Fund to be used by the Department of Military and  
7 Veterans Affairs for contributions to military family relief  
8 assistance as provided by statute.

9 (c) The department shall provide adequate information  
10 concerning the checkoff for military family relief assistance in  
11 its instructions which accompany the Pennsylvania income tax  
12 return forms. The information concerning the checkoff shall  
13 include the listing of an address furnished by the Department of  
14 Military and Veterans Affairs to which contributions may be sent  
15 by taxpayers wishing to contribute to this effort but who do not  
16 receive refunds.

17 (d) The Department of Military and Veterans Affairs shall  
18 report annually to the respective committees of the Senate and  
19 the House of Representatives which have jurisdiction over  
20 military and veterans affairs on the amount received via the  
21 checkoff plan and how the funds were utilized.

22 Section 5. This act shall take effect in 60 days.