
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 90

Session of
2007

INTRODUCED BY TOMLINSON, RHOADES, FONTANA, KITCHEN, COSTA,
MUSTO, RAFFERTY, WONDERLING, ERICKSON AND FERLO,
FEBRUARY 15, 2007

REFERRED TO FINANCE, FEBRUARY 15, 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. This act shall take effect in 60 days.