

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 98

Session of
2007

INTRODUCED BY MUSTO, BOSCOLA, M. WHITE, WONDERLING, STOUT,
COSTA, FONTANA, C. WILLIAMS, TARTAGLIONE, KITCHEN, RAFFERTY,
O'PAKE, WOZNIAK, RHOADES 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, 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,
15 No.2), known as the Tax Reform Code of 1971, added July 7, 2005
16 (P.L.149, No.40), is amended to read:

17 Section 315.9. Operational Provisions.--(a) Except for the
18 checkoff established under sections 315.6 and 315.7 and except
19 as otherwise provided under subsection (b), the checkoffs
20 established under this part shall apply through taxable years
21 ending December 31, [2007] 2012.

22 (b) Any checkoff established under this part and applicable

1 for the first time in a taxable year beginning after December
2 31, 2003, shall expire four years after the beginning of such
3 first taxable year.

4 (c) Sections 315.2, 315.3 and 315.4 shall expire January 1,
5 2008.

6 Section 2. This act shall take effect in 60 days.