
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 169 Session of
2007

INTRODUCED BY A. WILLIAMS, FONTANA, COSTA, KITCHEN, TARTAGLIONE,
RAFFERTY, STOUT, ORIE, WAUGH, WASHINGTON, BROWNE, STACK,
FERLO, LOGAN AND FUMO, MARCH 6, 2007

REFERRED TO FINANCE, MARCH 6, 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," providing for space on form for contributions.

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

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

16 Section 315.10. Space on Form for Contributions.--(a)
17 Beginning with taxable years ending after December 31, 2006, the
18 department shall provide a space on the face of the Pennsylvania
19 individual income tax return form whereby an individual may
20 voluntarily designate a contribution to the Low Income Home
21 Energy Assistance Program (LIHEAP) administered by the

1 Department of Public Welfare. Persons may do so by stating the
2 amount of the contribution, not less than one dollar (\$1), on
3 the return and that the contribution will increase the amount of
4 payment to accompany the return. Failure to remit any amount of
5 increased payment shall reduce the contribution accordingly.

6 (b) The department shall determine annually the total amount
7 designated under this section, less reasonable administrative
8 costs, and shall report the amount to the State Treasurer who
9 shall transfer the amount to a restricted revenue account within
10 the General Fund to be used by the Department of Public Welfare
11 to provide additional funds to the Low Income Home Energy
12 Assistance Program.

13 (c) The department shall provide adequate information
14 concerning the contribution to the Low Income Home Energy
15 Assistance Program Fund in its instructions which accompany the
16 Pennsylvania income tax return forms. The information concerning
17 the contribution to the fund shall include the listing of an
18 address furnished by the Department of Public Welfare to which
19 contributions may be sent by taxpayers wishing to contribute
20 directly to the Low Income Home Energy Assistance Program Fund
21 administered by the Department of Public Welfare.

22 (d) The Low Income Home Energy Assistance Program Fund is
23 established. It shall be a restricted revenue account within the
24 General Fund. It shall be administered by the Department of
25 Public Welfare.

26 (e) The Department of Public Welfare shall report annually
27 to the respective committees of the Senate and the House of
28 Representatives which have jurisdiction over public welfare
29 matters on the amount received via the contribution plan and how
30 the funds were utilized.

1 Section 2. The addition of section 315.10 of the act shall
2 apply to taxable years ending after December 31, 2006.

3 Section 3. This act shall take effect immediately.