

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**SENATE BILL**

**No. 1292** Session of  
2008

INTRODUCED BY FOLMER, ERICKSON AND REGOLA, FEBRUARY 20, 2008

REFERRED TO FINANCE, FEBRUARY 20, 2008

AN ACT

1 Amending the act of April 9, 1929 (P.L.343, No.176), entitled,  
 2 as amended, "An act relating to the finances of the State  
 3 government; providing for the settlement, assessment,  
 4 collection, and lien of taxes, bonus, and all other accounts  
 5 due the Commonwealth, the collection and recovery of fees and  
 6 other money or property due or belonging to the Commonwealth,  
 7 or any agency thereof, including escheated property and the  
 8 proceeds of its sale, the custody and disbursement or other  
 9 disposition of funds and securities belonging to or in the  
 10 possession of the Commonwealth, and the settlement of claims  
 11 against the Commonwealth, the resettlement of accounts and  
 12 appeals to the courts, refunds of moneys erroneously paid to  
 13 the Commonwealth, auditing the accounts of the Commonwealth  
 14 and all agencies thereof, of all public officers collecting  
 15 moneys payable to the Commonwealth, or any agency thereof,  
 16 and all receipts of appropriations from the Commonwealth,  
 17 authorizing the Commonwealth to issue tax anticipation notes  
 18 to defray current expenses, implementing the provisions of  
 19 section 7(a) of Article VIII of the Constitution of  
 20 Pennsylvania authorizing and restricting the incurring of  
 21 certain debt and imposing penalties; affecting every  
 22 department, board, commission, and officer of the State  
 23 government, every political subdivision of the State, and  
 24 certain officers of such subdivisions, every person,  
 25 association, and corporation required to pay, assess, or  
 26 collect taxes, or to make returns or reports under the laws  
 27 imposing taxes for State purposes, or to pay license fees or  
 28 other moneys to the Commonwealth, or any agency thereof,  
 29 every State depository and every debtor or creditor of the  
 30 Commonwealth," establishing the Revenue Enhancement Fund.

31 The General Assembly of the Commonwealth of Pennsylvania

32 hereby enacts as follows:

1 Section 1. Article XVII-A of the act of April 9, 1929  
2 (P.L.343, No.176), known as The Fiscal Code, is amended by  
3 adding a subarticle to read:

4 SUBARTICLE G

5 REVENUE ENHANCEMENT FUND

6 Section 1761-G. Establishment of Revenue Enhancement Fund.

7 There is established a special fund to be known as the  
8 Revenue Enhancement Fund.

9 Section 1762-G. Donations to the Revenue Enhancement Fund.

10 A person may make a monetary donation and designate the  
11 donation for the Revenue Enhancement Fund. The donation shall be  
12 deposited in or transferred to the Revenue Enhancement Fund.

13 Section 1763-G. Appropriations from the Revenue Enhancement  
14 Fund.

15 Appropriations from the Revenue Enhancement Fund may be made  
16 by the General Assembly and shall be used only for public  
17 purposes.

18 Section 1764-G. Method of donations.

19 Persons making a donation pursuant to this subarticle may:

20 (1) include a donation when filing a State personal  
21 income tax return pursuant to the instructions of the  
22 Department of Revenue;

23 (2) designate some or all of a State personal income tax  
24 refund for transfer into the Revenue Enhancement Fund; or

25 (3) deliver such donation to the State Treasurer in a  
26 manner prescribed by the State Treasurer.

27 Section 1765-G. Information in State tax returns.

28 The Department of Revenue shall include information in the  
29 instructions of the State personal income tax return about  
30 donations that may be made pursuant to the provisions of this

1 subarticle.

2       Section 2. Donations to the Revenue Enhancement Fund may  
3 begin with the income tax filings for the year this act takes  
4 effect.

5       Section 3. This act shall take effect immediately.