

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2607 Session of 2010

INTRODUCED BY D. EVANS, JUNE 24, 2010

REFERRED TO COMMITTEE ON APPROPRIATIONS, JUNE 24, 2010

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," in personal income tax, providing for  
11 contributions to seniors suffering from mental illness or  
12 substance abuse; and making editorial changes relating to  
13 operational provisions.

14 The General Assembly of the Commonwealth of Pennsylvania  
15 hereby enacts as follows:

16 Section 1. Section 315.9 of the act of March 4, 1971 (P.L.6,  
17 No.2), known as the Tax Reform Code of 1971, amended October 9,  
18 2009 (P.L.451, No.48), is repealed:

19 [Section 315.9. Operational Provisions.--

20 (b) Except as set forth in subsection (b.1), any checkoff  
21 established under this part and applicable for the first time in  
22 a taxable year beginning after December 31, 2009, shall expire  
23 four years after the beginning of such first taxable year.

24 (b.1) Notwithstanding subsection (b), the checkoffs

1 established in sections 315.2 and 315.7 shall not expire.

2 (c) Sections 315.3, 315.4 and 315.8 shall expire January 1,  
3 2014.]

4 Section 2. The act is amended by adding sections to read:

5 Section 315.10. Contributions to Seniors Suffering from  
6 Mental Illness or Substance Abuse.--(a) The department shall  
7 provide a space on the Pennsylvania individual income tax return  
8 form whereby an individual may voluntarily designate a  
9 contribution of any amount desired to be utilized to improve and  
10 expand prevention services and treatment services for seniors  
11 who suffer from mental illness or substance abuse.

12 (b) The amount so designated on the individual income tax  
13 return form shall be deducted from the tax refund to which the  
14 individual is entitled and shall not constitute a charge against  
15 the income tax revenues due to the Commonwealth.

16 (c) The department shall determine annually the total amount  
17 designated under this section, less reasonable administrative  
18 costs, and shall report the amount to the State Treasurer who  
19 shall transfer the amount from the General Fund to the  
20 Pennsylvania Behavioral Health and Aging Coalition.

21 (d) The department shall provide adequate information  
22 concerning the checkoff for the improvement and expansion of  
23 prevention services and treatment services for seniors who  
24 suffer from mental illness or substance abuse in its  
25 instructions which accompany State income tax return forms. The  
26 information concerning the checkoff shall include the listing of  
27 an address furnished by the Department of Health to which  
28 contributions may be sent by taxpayers wishing to contribute to  
29 this effort but who do not receive refunds.

30 (e) The Pennsylvania Behavioral Health and Aging Coalition

1 shall report annually to the respective committees of the Senate  
2 and the House of Representatives which have jurisdiction over  
3 aging matters on the amount received via the checkoff plan and  
4 how the funds were utilized.

5 Section 315.21. Operational Provisions.--(a) Except as set  
6 forth in subsection (b), any checkoff established under this  
7 part and applicable for the first time in a taxable year  
8 beginning after December 31, 2009, shall expire four years after  
9 the beginning of such first taxable year.

10 (b) Notwithstanding subsection (a), the checkoffs  
11 established in sections 315.2 and 315.7 shall not expire.

12 (c) Sections 315.3, 315.4 and 315.8 shall expire January 1,  
13 2014.

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