THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 992 Session of 2009

INTRODUCED BY ROBBINS, BAKER, PILEGGI, O'PAKE, CORMAN, KITCHEN, ORIE, ARGALL, TARTAGLIONE, ERICKSON, KASUNIC, BOSCOLA, WARD, ALLOWAY, LOGAN, RAFFERTY, MUSTO, FOLMER, COSTA, FONTANA, GREENLEAF, PICCOLA, TOMLINSON AND PIPPY, JULY 6, 2009

REFERRED TO FINANCE, JULY 6, 2009

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 continuation of the
11　　Military Family Relief Assistance Program.

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, amended July 25,

16　2007 (P.L.373, No.55), is amended to read:

17　Section 315.9. Operational Provisions.--(a) Except for the

18　checkoff established under sections 315.2, 315.6 and 315.7 and

19　except as otherwise provided under subsection (b), the checkoffs

20　established under this part shall apply through taxable years

21　ending December 31, 2007.

1   (b) [Any] <u>Except as provided under subsection (d), any</u>

2 checkoff established under this part and applicable for the

3 first time in a taxable year beginning after December 31, 2003,

4 shall expire four years after the beginning of such first

5 taxable year.

6   (c) Sections 315.3 and 315.4 shall expire January 1, 2010.

7   <u>(d) Any checkoff established under section 315.8 shall apply</u>

8 <u>through taxable years ending December 31, 2015.</u>

9   Section 2. This act shall take effect immediately.