
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 591 Session of
2015

INTRODUCED BY TOMLINSON, MENSCH, SCAVELLO, FONTANA, FARNESE,
HUGHES AND RAFFERTY, MARCH 3, 2015

REFERRED TO FINANCE, MARCH 3, 2015

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, further providing for
11 charitable contributions by taxpayers.

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

14 Section 1. Section 315.2(b) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, reenacted
16 October 9, 2009 (P.L.451, No.48), is amended to read:

17 Section 315.2. Contributions to Breast and Cervical Cancer
18 Research.--* * *

19 (b) [The] In the case of a refund, the amount so designated
20 on the individual income tax return form shall be deducted from
21 the tax refund to which the individual is entitled and shall not
22 constitute a charge against the income tax revenues due to the

1 Commonwealth. If there is no refund, the individual may also
2 designate a contribution if the amount of the contribution is
3 paid by the individual.

4 * * *

5 Section 2. Section 315.3(b) of the act, added May 7, 1997
6 (P.L.85, No.7), is amended to read:

7 Section 315.3. Contributions for Wild Resource
8 Conservation.--* * *

9 (b) [The] In the case of a refund, the amount so designated
10 by an individual on the income tax return form shall be deducted
11 from the tax refund to which such individual is entitled and
12 shall not constitute a charge against the income tax revenues
13 due the Commonwealth. If there is no refund, the individual may
14 also designate a contribution if the amount of the contribution
15 is paid by the individual.

16 * * *

17 Section 3. Section 315.4(b) of the act, amended June 22,
18 2001 (P.L.353, No.23), is amended to read:

19 Section 315.4. Contributions for Organ and Tissue Donation
20 Awareness.--* * *

21 (b) [The] In the case of a refund, the amount so designated
22 by an individual on the Pennsylvania individual income tax
23 return form shall be deducted from the tax refund to which the
24 individual is entitled and shall not constitute a charge against
25 the income tax revenues due the Commonwealth. If there is no
26 refund, the individual may also designate a contribution if the
27 amount of the contribution is paid by the individual.

28 * * *

29 Section 4. Section 315.7(b) of the act, reenacted October 9,
30 2009 (P.L.451, No.48), is amended to read:

1 Section 315.7. Contributions for Juvenile Diabetes Cure
2 Research.--* * *

3 (b) [The] In the case of a refund, the amount so designated
4 on the Pennsylvania individual income tax return form shall be
5 deducted from the tax refund to which the individual is entitled
6 and shall not constitute a charge against the income tax
7 revenues due to the Commonwealth. If there is no refund, the
8 individual may also designate a contribution if the amount of
9 the contribution is paid by the individual.

10 * * *

11 Section 5. Section 315.8(a) of the act, added July 7, 2005
12 (P.L.149, No.40), is amended to read:

13 Section 315.8. Contributions for Military Family Relief
14 Assistance.--(a) Beginning with taxable years ending after
15 December 31, 2004, the department shall provide a space on the
16 Pennsylvania individual income tax return form whereby an
17 individual may contribute to a fund for military family relief
18 assistance. [Persons] In the case of a refund, the individual
19 may do so by stating the amount of the contribution, not less
20 than one dollar (\$1), on the return and that the contribution
21 will reduce the taxpayer's refund. If there is no refund, the
22 individual may also designate a contribution if the amount of
23 the contribution is paid by the individual.

24 * * *

25 Section 6. Sections 315.10(b) and 315.11(b) of the act,
26 added July 9, 2013 (P.L.270, No.52), are amended to read:

27 Section 315.10. Contributions for the Children's Trust
28 Fund.--* * *

29 (b) [The] In the case of a refund, the amount designated
30 under subsection (a) by an individual on the income tax return

1 form shall be deducted from the tax refund to which that
2 individual is entitled and shall not constitute a charge against
3 the income tax revenues due the Commonwealth. If there is no
4 refund, the individual may also designate a contribution if the
5 amount of the contribution is paid by the individual.

6 * * *

7 Section 315.11. Contributions for American Red Cross.--* * *

8 (b) [The] In the case of a refund, the amount designated
9 under subsection (a) by an individual on the income tax return
10 form shall be deducted from the tax refund to which the
11 individual is entitled and shall not constitute a charge against
12 the income tax revenues due the Commonwealth. If there is no
13 refund, the individual may also designate a contribution if the
14 amount of the contribution is paid by the individual.

15 * * *

16 Section 7. This act shall take effect in 60 days.