

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 857 Session of 2019

INTRODUCED BY O'MARA, T. DAVIS, SCHLOSSBERG, DONATUCCI, MILLARD, WARREN, HILL-EVANS, MURT, KENYATTA, RYAN, ISAACSON, IRVIN, READSHAW, JOZWIAK, FREEMAN, DEASY, MENTZER, COX, NEILSON, SAINATO, POLINCHOCK, McCLINTON, SCHWEYER, KINSEY, SAPPEY, DAVIDSON, GILLEN, WEBSTER, WILLIAMS, NELSON, KORTZ, KIM, MADDEN, JAMES, BOBACK, MERSKI, SOLOMON, ROZZI, BARRAR, KRUEGER, HOWARD AND SHUSTERMAN, MARCH 18, 2019

REFERRED TO COMMITTEE ON FINANCE, MARCH 18, 2019

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 contribution for Veterans' Trust Fund.

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

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

17 Section 315.14. Contribution for Veterans' Trust Fund.--(a)  
 18 Beginning with taxable years ending after December 31, 2019, the  
 19 department shall provide a space on the Pennsylvania individual  
 20 income tax return form whereby an individual may voluntarily

1 designate a contribution, in an amount of not less than five  
2 dollars (\$5), to the Veterans' Trust Fund. The amount so  
3 designated shall be deducted from the tax refund to which the  
4 individual is entitled and shall not constitute a charge against  
5 the income tax revenues due to the Commonwealth.

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 the Veterans' Trust Fund.

10 (c) The department shall provide adequate information  
11 concerning the checkoff for the Veterans' Trust Fund in its  
12 instructions which accompany the Pennsylvania income tax return  
13 forms. The information concerning the checkoff shall include the  
14 listing of an address furnished by the Department of Military  
15 and Veterans Affairs to which contributions may be sent by  
16 taxpayers wishing to contribute to this effort but who do not  
17 receive refunds.

18 (d) The Department of Military and Veterans Affairs shall  
19 report annually to the respective committees of the Senate and  
20 the House of Representatives which have jurisdiction over  
21 military and veterans affairs on the amount received via the  
22 checkoff plan and how the funds were utilized.

23 Section 2. This act shall take effect immediately.