

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2315 Session of 2020

INTRODUCED BY NEILSON, RYAN, READSHAW, JOZWIAK, DELLOSO,
MILLARD, KORTZ, McNEILL, HILL-EVANS, WARREN AND DALEY,
FEBRUARY 24, 2020

REFERRED TO COMMITTEE ON GAME AND FISHERIES, FEBRUARY 24, 2020

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 operational provisions and providing for contributions for
12 the Pennsylvania Fish and Boat Commission and the
13 Pennsylvania Game Commission.

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

16 Section 1. Section 315.9(b.1) of the act of March 4, 1971
17 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
18 and the section is amended by adding a subsection to read:

19 Section 315.9. Operational Provisions.--

20 * * *

21 (b.1) Notwithstanding subsection (b), the checkoffs
22 established in sections 315.2, 315.3, 315.4, 315.7, 315.8,
23 315.10 [and], 315.11 and 315.15 shall not expire.

1 * * *

2 (d) Each entity receiving money under this part shall report
3 annually to the respective committees of the Senate and the
4 House of Representatives that have jurisdiction over
5 appropriation matters on the amount received via the checkoff
6 plan and how the funds were utilized.

7 Section 2. The act is amended by adding a section to read:

8 Section 315.15. Contributions for the Pennsylvania Fish and
9 Boat Commission and the Pennsylvania Game Commission.--(a) The
10 department shall provide a space on the Pennsylvania individual
11 income tax return form whereby an individual may voluntarily
12 designate a contribution for Pennsylvania fish and wildlife
13 management.

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

18 (c) The department shall determine annually the total amount
19 designated under this section, less reasonable administrative
20 costs, and shall report the amount to the State Treasurer, who
21 shall transfer fifty per cent of the amount from the General
22 Fund to the Pennsylvania Fish and Boat Commission and fifty per
23 cent of the amount from the General Fund to the Pennsylvania
24 Game Commission to be held in restricted accounts. Any balance
25 over one million dollars (\$1,000,000) that was not spent by the
26 Pennsylvania Fish and Boat Commission or the Pennsylvania Game
27 Commission shall be transferred back to the General Fund.

28 (d) The money transferred under this section to the
29 Pennsylvania Fish and Boat Commission shall be used to provide
30 additional access to rivers and fishing opportunities for

1 residents of the Commonwealth. Money collected under this
2 section shall not be used to fund staff salaries.

3 (e) The money transferred under this section to the
4 Pennsylvania Game Commission shall be used to purchase new game
5 lands in order to provide more open space for public use. Money
6 collected under this section shall not be used to fund staff
7 salaries.

8 (f) The department shall provide adequate information
9 concerning the checkoff for the Pennsylvania Fish and Boat
10 Commission and the Pennsylvania Game Commission in its
11 instructions that accompany State income tax return forms.

12 (g) The Pennsylvania Fish and Boat Commission and the
13 Pennsylvania Game Commission shall report annually to the
14 respective committees of the Senate and the House of
15 Representatives that have jurisdiction over fishing and game
16 matters on the amount received via the checkoff plan and how the
17 funds were utilized.

18 Section 3. The addition of section 315.15 of the act shall
19 apply to taxable years beginning after December 31, 2019.

20 Section 4. This act shall take effect in 90 days.