

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 794 Session of 2019

INTRODUCED BY BROOKS, PHILLIPS-HILL, J. WARD, COSTA, BREWSTER, SANTARSIERO AND SCHWANK, JULY 8, 2019

REFERRED TO FINANCE, JULY 8, 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 contributions for Office of State Fire Commissioner.

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. Contributions for Office of State Fire
 18 Commissioner.--(a) Beginning with taxable years ending after
 19 December 31, 2019, the department shall provide a space on the
 20 Pennsylvania individual income tax return form whereby an
 21 individual may contribute to grant programs administered by the
 22 Office of State Fire Commissioner. Persons may do so by stating

1 the amount of the contribution, not less than one dollar (\$1),
2 on the return and that the contribution will reduce the
3 taxpayer's refund.

4 (b) The department shall determine annually the total amount
5 designated under this section, less reasonable administrative
6 costs, and shall report the amount to the State Treasurer who
7 shall transfer the amount to a restricted revenue account within
8 the General Fund to be used by the Office of State Fire
9 Commissioner to fund grants issued by the Office of State Fire
10 Commissioner.

11 (c) The department shall provide adequate information
12 concerning the checkoff for grant programs administered by the
13 Office of State Fire Commissioner in its instructions which
14 accompany the Pennsylvania income tax return forms. The
15 information concerning the checkoff shall include the listing of
16 an address furnished by the Office of State Fire Commissioner to
17 which contributions may be sent by taxpayers wishing to
18 contribute to this effort but who do not receive refunds.

19 (d) The Office of State Fire Commissioner shall report
20 annually to the respective committees of the Senate and the
21 House of Representatives which have jurisdiction over the Office
22 of State Fire Commissioner on the amount received via the
23 checkoff plan and how the funds were utilized.

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