

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 523 Session of 2023

INTRODUCED BY NEILSON, HILL-EVANS, HOHENSTEIN, SANCHEZ, BURGOS AND DELLOSO, MARCH 17, 2023

REFERRED TO COMMITTEE ON FINANCE, MARCH 17, 2023

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

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

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

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

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

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

1 section shall not be used to fund staff salaries.

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

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

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

17 Section 3. The addition of section 315.15 of the act shall
18 apply to taxable years beginning after December 31, 2023.

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