

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1024 Session of
2015

INTRODUCED BY MURT, BAKER, R. BROWN, V. BROWN, BROWNLEE,
CALTAGIRONE, COHEN, DEASY, DRISCOLL, HARHAI, A. HARRIS,
HEFFLEY, KORTZ, LONGIETTI, MAHONEY, MILLARD, QUINN, READSHAW,
REGAN, ROZZI AND SCHWEYER, APRIL 20, 2015

REFERRED TO COMMITTEE ON FINANCE, APRIL 20, 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, providing for
11 contributions for adults with special needs.

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 315.12. Contributions for Adults with Special
18 Needs.--(a) Beginning with taxable years ending after December
19 31, 2014, the department shall provide a space on the
20 Pennsylvania individual income tax return form whereby an
21 individual may designate a contribution to a fund for adults

1 with special needs. Contributions may be in an amount of not
2 less than one dollar (\$1).

3 (b) The amount so designated on the individual income tax
4 return form shall be deducted from the tax refund to which the
5 individual is entitled and shall not constitute a charge against
6 the income tax revenues due to the Commonwealth.

7 (c) The department shall determine annually the total amount
8 designated under this section, less reasonable administrative
9 costs, and shall report the amount to the State Treasurer who
10 shall transfer the amount to a restricted revenue account within
11 the General Fund to be used by the Department of Human Services
12 for the Office of Developmental Programs as provided by statute.

13 (d) The department shall provide adequate information
14 concerning the checkoff for adults with special needs in its
15 instructions which accompany the Pennsylvania income tax return
16 forms. The information concerning the checkoff shall include the
17 listing of an address furnished by the Department of Human
18 Services to which contributions may be sent by taxpayers wishing
19 to contribute to this effort but who do not receive refunds.

20 (e) The Department of Human Services shall report annually
21 to the respective committees of the Senate and the House of
22 Representatives which have jurisdiction over human services on
23 the amount received via checkoff contributions and how the funds
24 were utilized.

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