

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 995 Session of 2015

INTRODUCED BY MURT AND COHEN, 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 cigarette tax, providing for additional
 11 cigarette tax; and establishing the Adult Intellectual
 12 Disabilities and Autism Waiting List Restricted Account.

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

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

18 Section 1212. Additional Cigarette Tax.--(a) In addition to
 19 the tax imposed under section 1206, an excise tax of four cents
 20 per cigarette shall be imposed upon the sale or possession of
 21 cigarettes within this Commonwealth.

22 (b) There is established in the State Treasury a special
 23 account to be known as the Adult Intellectual Disabilities and

1 Autism Waiting List Restricted Account.

2 (c) All money generated from the tax under subsection (a)
3 shall be deposited into the account for the purposes set forth
4 in subsection (f).

5 (d) All earnings received from the investment or deposit of
6 the money in the account shall be deposited into the account for
7 the purposes authorized by this section.

8 (e) Any unexpended money and any interest earned on the
9 money in the account may not be transferred or revert to the
10 General Fund and shall remain in the account to be used by the
11 Department of Human Services for the purposes specified in this
12 section.

13 (f) (1) Any funds in the account may not supplant resources
14 for existing community resources.

15 (2) Any funds in the account shall be used for the purpose
16 of consumer-centered planning.

17 (3) Any funds remaining in the account after making the
18 expenditures under paragraph (2) shall be used for one-time
19 costs associated with the community intellectual disabilities
20 and autism services system.

21 (g) As used in this section, the term "account" means the
22 Adult Intellectual Disabilities and Autism Waiting List
23 Restricted Account.

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