

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 211 Session of 2025

INTRODUCED BY BROOKS, PENNYCUICK, PHILLIPS-HILL, FONTANA, FARRY, CULVER, COSTA, KANE, BROWN, KEARNEY, TARTAGLIONE AND SANTARSIERO, FEBRUARY 3, 2025

REFERRED TO FINANCE, FEBRUARY 3, 2025

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 grants to fire companies and emergency
 12 medical services companies.

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 315.15. Contributions for Grants to Fire Companies
 19 and Emergency Medical Services Companies.--(a) Beginning with
 20 taxable years ending after December 31, 2025, the department
 21 shall provide a space on the Pennsylvania individual income tax
 22 return form whereby an individual may contribute to grant

1 programs administered by the Office of State Fire Commissioner
2 under 35 Pa.C.S. Ch. 78 Subchs. B (relating to Fire Company
3 Grant Program) and C (relating to Emergency Medical Services
4 Grant Program). An individual may so contribute by designating
5 the amount of the contribution, not less than one dollar (\$1),
6 on the Pennsylvania individual income tax return. The designated
7 contribution shall be deducted from the tax refund to which the
8 individual is entitled and shall not constitute a change against
9 the income tax revenues due to the Commonwealth.

10 (b) The department shall determine annually the total amount
11 designated under this section, less reasonable administrative
12 costs, and shall report the amount to the State Treasurer who
13 shall transfer the amount to a restricted revenue account within
14 the General Fund to be used by the Office of State Fire
15 Commissioner to fund grants issued by the Office of State Fire
16 Commissioner under 35 Pa.C.S. Ch. 78 Subchs. B and C.

17 (c) The department shall provide adequate information
18 concerning the checkoff for grant programs administered by the
19 Office of State Fire Commissioner under 35 Pa.C.S. Ch. 78
20 Subchs. B and C in its instructions which accompany the
21 Pennsylvania income tax return forms. The information concerning
22 the checkoff shall include the listing of an address furnished
23 by the Office of State Fire Commissioner to which contributions
24 may be sent by taxpayers wishing to contribute to this effort
25 but who do not receive refunds.

26 (d) The Office of State Fire Commissioner shall report
27 annually to the respective committees of the Senate and the
28 House of Representatives which have jurisdiction over the Office
29 of State Fire Commissioner on the amount received through the
30 checkoff plan and how the money was utilized.

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