

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 299 Session of 2023

INTRODUCED BY BROOKS, PHILLIPS-HILL, DILLON, PENNYCUICK, KANE, CAPPELLETTI, COSTA AND SANTARSIERO, JANUARY 31, 2023

REFERRED TO FINANCE, JANUARY 31, 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, 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, 2023, the department
 21 shall provide a space on the Pennsylvania individual income tax
 22 return form whereby an individual may contribute to grant
 23 programs administered by the Office of State Fire Commissioner

1 under 35 Pa.C.S. Ch. 78 Subchs. B (relating to Fire Company
2 Grant Program) and C (relating to Emergency Medical Services
3 Grant Program). Persons may do so by stating the amount of the
4 contribution, not less than one dollar (\$1), on the return and
5 that the contribution will reduce the taxpayer's refund.

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

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

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

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