THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1375 Session of 2017

INTRODUCED BY BARBIN, BARRAR, SAINATO, READSHAW, MURT, DRISCOLL, GOODMAN, DeLUCA AND McNEILL, MAY 11, 2017

REFERRED TO COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY PREPAREDNESS, MAY 11, 2017

AN ACT

Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An act relating to tax reform and State taxation by codifying 2 and enumerating certain subjects of taxation and imposing 3 taxes thereon; providing procedures for the payment, collection, administration and enforcement thereof; providing for tax credits in certain cases; conferring powers and imposing duties upon the Department of Revenue, certain 7 employers, fiduciaries, individuals, persons, corporations and other entities; prescribing crimes, offenses and penalties," in personal income tax, providing for 10 contribution for Veterans' Trust Fund. 11 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 the Tax Reform Code of 1971, is amended by adding a section to 15 16 read: Section 315.13. Contribution for Veterans' Trust Fund. -- (a) 17 18 Beginning with taxable years ending after December 31, 2017, the 19 department shall provide a space on the Pennsylvania individual 20 income tax return form whereby an individual may voluntarily 21 designate a contribution, in an amount of not less than five dollars (\$5), to the Veterans' Trust Fund. The amount so

- 1 designated shall be deducted from the tax refund to which the
- 2 individual is entitled and shall not constitute a charge against
- 3 the income tax revenues due to the Commonwealth.
- 4 (b) The department shall determine annually the total amount
- 5 <u>designated under this section, less reasonable administrative</u>
- 6 costs, and shall report the amount to the State Treasurer who
- 7 <u>shall transfer the amount to the Veterans' Trust Fund.</u>
- 8 (c) The department shall provide adequate information
- 9 concerning the checkoff for the Veterans' Trust Fund in its
- 10 <u>instructions</u> which accompany the Pennsylvania income tax return
- 11 forms. The information concerning the checkoff shall include the
- 12 <u>listing of an address furnished by the Department of Military</u>
- 13 and Veterans Affairs to which contributions may be sent by
- 14 taxpayers wishing to contribute to this effort but who do not
- 15 <u>receive refunds</u>.
- 16 (d) The Department of Military and Veterans Affairs shall
- 17 report annually to the respective committees of the Senate and
- 18 the House of Representatives which have jurisdiction over
- 19 military and veterans affairs on the amount received via the
- 20 checkoff plan and how the funds were utilized.
- 21 Section 2. This act shall take effect immediately.