

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL**No. 857** Session of
2019

INTRODUCED BY O'MARA, T. DAVIS, SCHLOSSBERG, DONATUCCI, MILLARD, WARREN, HILL-EVANS, MURT, KENYATTA, RYAN, ISAACSON, IRVIN, READSHAW, JOZWIAK, FREEMAN, DEASY, MENTZER, COX, NEILSON, SAINATO, POLINCHOCK, McCLINTON, SCHWEYER, KINSEY, SAPPEY, DAVIDSON, GILLEN, WEBSTER, WILLIAMS, NELSON, KORTZ, KIM, MADDEN, JAMES, BOBACK, MERSKI, SOLOMON, ROZZI, BARRAR, KRUEGER, HOWARD, SHUSTERMAN, SCHLEGEL CULVER, RABB AND DALEY, MARCH 18, 2019

AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES, AS AMENDED, MAY 15, 2019

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 contribution for Veterans' Trust Fund.

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 315.14. Contribution for Veterans' Trust Fund.--(a)
18 Beginning with taxable years ending after December 31, 2019, the
19 department shall provide a space on the Pennsylvania individual

1 income tax return form whereby an individual may voluntarily
2 designate a contribution, in an ANY amount of not less than five <--
3 dollars (\$5), to the Veterans' Trust Fund. The amount so
4 designated 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 (b) 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 the Veterans' Trust Fund.

11 (c) The department shall provide adequate information
12 concerning the checkoff for the Veterans' Trust Fund in its
13 instructions which accompany the Pennsylvania income tax return
14 forms. The information concerning the checkoff shall include the
15 listing of an address furnished by the Department of Military
16 and Veterans Affairs to which contributions may be sent by
17 taxpayers wishing to contribute to this effort but who do not
18 receive refunds.

19 (d) The Department of Military and Veterans Affairs shall
20 report annually to the respective committees of the Senate and
21 the House of Representatives which have jurisdiction over
22 military and veterans affairs on the amount received via the
23 checkoff plan and how the funds were utilized.

24 Section 2. This act shall take effect immediately.