

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

**SENATE BILL**No. **127** Session of  
2015

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INTRODUCED BY BOSCOLA, COSTA, FARNESE, STACK, BROWNE, GORDNER,  
TEPLITZ, RAFFERTY AND VULAKOVICH, JANUARY 14, 2015

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REFERRED TO JUDICIARY, JANUARY 14, 2015

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## AN ACT

1 Amending Title 42 (Judiciary and Judicial Procedure) of the  
2 Pennsylvania Consolidated Statutes, in sentencing, providing  
3 for State income tax intercept.

4 The General Assembly of the Commonwealth of Pennsylvania  
5 hereby enacts as follows:

6 Section 1. Title 42 of the Pennsylvania Consolidated  
7 Statutes is amended by adding a section to read:

8 § 9778. State income tax intercept.

9 (a) General rule.--The Department of Revenue shall implement  
10 a State income tax refund intercept program similar to the  
11 procedures under section 466(a)(3) of the Social Security Act  
12 (Public Law 74-271, 42 U.S.C. § 666(a)(3)) when, in the judgment  
13 of the department, it is cost effective to do so for any person  
14 owing any court-ordered obligation as a result of a criminal  
15 conviction in this Commonwealth. This section shall only apply  
16 to individual State tax returns.

17 (b) Priority.--An intercept authorized pursuant to the  
18 program established under 23 Pa.C.S. § 4307 (relating to State

1 income tax intercept) shall occur before any intercept  
2 authorized pursuant to this section.

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