

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 127 Session of 2015

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

SENATOR BROWNE, APPROPRIATIONS, RE-REPORTED AS AMENDED, OCTOBER 26, 2015

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 AMENDING THE ACT OF NOVEMBER 24, 1998 (P.L.882, NO.111), <--  
5 ENTITLED "AN ACT PROVIDING FOR VICTIMS' RIGHTS; IMPOSING  
6 PENALTIES; ESTABLISHING REMEDIES; ESTABLISHING THE OFFICE OF  
7 VICTIM ADVOCATE, THE BUREAU OF VICTIMS' SERVICES, THE  
8 VICTIMS' SERVICES ADVISORY COMMITTEE, THE STATE OFFENDER  
9 SUPERVISION FUND AND OTHER FUNDS; AND MAKING REPEALS," IN  
10 ENFORCEMENT, PROVIDING FOR STATE INCOME TAX INTERCEPT.  
11 The General Assembly of the Commonwealth of Pennsylvania  
12 hereby enacts as follows:  
13 ~~Section 1. Title 42 of the Pennsylvania Consolidated~~ <--  
14 ~~Statutes is amended by adding a section to read:~~  
15 ~~§ 9778. State income tax intercept.~~  
16 ~~(a) General rule. The Department of Revenue shall implement~~  
17 ~~a State income tax refund intercept program similar to the~~  
18 ~~procedures under section 466(a)(3) of the Social Security Act~~  
19 ~~(Public Law 74-271, 42 U.S.C. § 666(a)(3)) when, in the judgment~~  
20 ~~of the department, it is cost effective to do so for any person~~

~~1 owing any court ordered obligation as a result of a criminal  
2 conviction in this Commonwealth. This section shall only apply  
3 to individual State tax returns.~~

~~4 (b) Priority. An intercept authorized pursuant to the  
5 program established under 23 Pa.C.S. § 4307 (relating to State  
6 income tax intercept) shall occur before any intercept  
7 authorized pursuant to this section.~~

~~8 Section 2. This act shall take effect in 60 days.~~

9 SECTION 1. THE ACT OF NOVEMBER 24, 1998 (P.L.882, NO.111), <--  
10 KNOWN AS THE CRIME VICTIMS ACT, IS AMENDED BY ADDING A SECTION  
11 TO READ:

12 SECTION 1302.1. STATE INCOME TAX INTERCEPT.

13 (A) DUTY OF DEPARTMENT OF REVENUE.--IN THE CASE OF ANY  
14 TAXPAYER DUE TO RECEIVE A REFUND OF A PAYMENT OF TAX UNDER  
15 ARTICLE III OF THE ACT OF MARCH 4, 1971 (P.L.6, NO.2), KNOWN AS  
16 THE TAX REFORM CODE OF 1971, THE DEPARTMENT OF REVENUE SHALL  
17 DEDUCT FROM THE REFUND THE AMOUNT OF ANY COURT-ORDERED  
18 OBLIGATION ARISING FROM A CRIMINAL PROSECUTION OR PROCEEDING,  
19 PAY THE AMOUNT DEDUCTED TO THE CLERK OF COURT FOR THE COUNTY IN  
20 WHICH THE ORDER WAS ENTERED, NOTIFY THE TAXPAYER OF A PAYMENT  
21 MADE UNDER THIS SECTION AND PAY ANY AMOUNT REMAINING TO THE  
22 TAXPAYER.

23 (B) PRIORITY.--A DEDUCTION UNDER SUBSECTION (A) SHALL BE  
24 GIVEN PRIORITY AFTER ANY DEDUCTION FOR DELINQUENT PENNSYLVANIA  
25 STATE INCOME TAX OBLIGATIONS OR DELINQUENT SUPPORT UNDER 23  
26 PA.C.S. § 4307 (RELATING TO STATE INCOME TAX INTERCEPT).

27 (C) ADMINISTRATIVE FEE.--THE DEPARTMENT OF REVENUE MAY  
28 DETERMINE AND SET A FEE TO COVER THE ACTUAL COSTS TO ADMINISTER  
29 THIS SECTION AND MAY DEDUCT THE CALCULATED AMOUNT FROM THE  
30 REFUND SUBJECT TO A DEDUCTION UNDER THIS SECTION.

1       (D) REPORT.--THE DEPARTMENT OF REVENUE SHALL ANNUALLY REPORT  
2 TO THE PENNSYLVANIA COMMISSION ON CRIME AND DELINQUENCY, THE  
3 FINANCE COMMITTEE OF THE SENATE AND THE FINANCE COMMITTEE OF THE  
4 HOUSE OF REPRESENTATIVES THE AMOUNT OF COURT-ORDERED OBLIGATIONS  
5 COLLECTED UNDER THIS SECTION.

6       (E) DUTY OF THE ADMINISTRATIVE OFFICE OF PENNSYLVANIA  
7 COURTS.--THE ADMINISTRATIVE OFFICE OF PENNSYLVANIA COURTS SHALL  
8 PROVIDE THE DEPARTMENT OF REVENUE WITH THE INFORMATION NECESSARY  
9 TO FULFILL ITS DUTIES UNDER SUBSECTION (A).

10       SECTION 2. THIS ACT SHALL TAKE EFFECT IN 90 DAYS.