THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 35

Session of 2019

INTRODUCED BY SANKEY, SIMMONS, SIMS, STRUZZI AND RYAN, JANUARY 28, 2019

REFERRED TO COMMITTEE ON JUDICIARY, JANUARY 28, 2019

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 8 and other entities; prescribing crimes, offenses and 9 penalties," in personal income tax, providing for 10 contributions for Sexual Assault Kit Processing 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 15 the Tax Reform Code of 1971, is amended by adding a section to 16 read: 17 Section 315.14. Contributions for Sexual Assault Kit Processing Fund. -- (a) The department shall provide a space on 18 19 the Pennsylvania individual income tax return form by which an 20 individual may voluntarily designate a contribution to be made to the Sexual Assault Kit Processing Fund under section 7 of the 21 act of November 29, 2006 (P.L.1471, No.165), known as the Sexual 22

- 1 Assault Testing and Evidence Collection Act.
- 2 (b) The amount designated on the individual income tax
- 3 return form shall be deducted from the tax refund to which the
- 4 <u>individual is entitled and shall not constitute a charge against</u>
- 5 the income tax revenues due to the Commonwealth.
- 6 (c) The department shall determine annually the total amount
- 7 <u>designated under this section</u>, <u>less reasonable administrative</u>
- 8 costs, and shall report the amount to the State Treasurer, who
- 9 shall transfer the amount from the General Fund to the
- 10 Pennsylvania State Police.
- 11 (d) The department shall provide adequate information
- 12 concerning the checkoff for the Sexual Assault Kit Processing
- 13 Fund in its instructions that accompany individual income tax
- 14 return forms. The information concerning the checkoff shall
- 15 include the listing of an address furnished by the Pennsylvania
- 16 State Police to which contributions may be sent by taxpayers
- 17 wishing to contribute to the Sexual Assault Kit Processing Fund
- 18 but who do not receive refunds. Additionally, the Pennsylvania
- 19 State Police shall be charged with the duty to conduct a public
- 20 information campaign on the availability of this opportunity to
- 21 Pennsylvania taxpayers.
- 22 (e) The Pennsylvania State Police shall report annually to
- 23 the respective committees of the Senate and the House of
- 24 Representatives that have jurisdiction over public safety
- 25 matters on the amount received via the checkoff plan and how the
- 26 funds were utilized.
- 27 Section 2. The addition of section 315.14 of the act shall
- 28 apply to taxable years beginning on or after December 31, 2018.
- 29 Section 3. This act shall take effect in 60 days.