## THE GENERAL ASSEMBLY OF PENNSYLVANIA

# SENATE BILL <br> No. $322 \underset{\substack{\text { Session } \\ 2013}}{ }$ 

INTRODUCED BY FOLMER, VOGEL, HUTCHINSON, EICHELBERGER, D. WHITE AND ALLOWAY, JANUARY 25, 2013

REFERRED TO FINANCE, JANUARY 25, 2013

AN ACT

Amending the act of April 9, 1929 (P.L.343, No.176), entitled, as amended, "An act relating to the finances of the State government; providing for the settlement, assessment, collection, and lien of taxes, bonus, and all other accounts due the Commonwealth, the collection and recovery of fees and other money or property due or belonging to the Commonwealth, or any agency thereof, including escheated property and the proceeds of its sale, the custody and disbursement or other disposition of funds and securities belonging to or in the possession of the Commonwealth, and the settlement of claims against the Commonwealth, the resettlement of accounts and appeals to the courts, refunds of moneys erroneously paid to the Commonwealth, auditing the accounts of the Commonwealth and all agencies thereof, of all public officers collecting moneys payable to the Commonwealth, or any agency thereof, and all receipts of appropriations from the Commonwealth, authorizing the Commonwealth to issue tax anticipation notes to defray current expenses, implementing the provisions of section $7(a)$ of Article VIII of the Constitution of Pennsylvania authorizing and restricting the incurring of certain debt and imposing penalties; affecting every department, board, commission, and officer of the State government, every political subdivision of the State, and certain officers of such subdivisions, every person, association, and corporation required to pay, assess, or collect taxes, or to make returns or reports under the laws imposing taxes for State purposes, or to pay license fees or other moneys to the Commonwealth, or any agency thereof, every State depository and every debtor or creditor of the Commonwealth," in special funds, establishing the Revenue Enhancement Fund.

The General Assembly of the Commonwealth of Pennsylvania
hereby enacts as follows:
Section 1. Article XVII-A of the act of April 9, 1929 (P.L.343, No.176), known as The Fiscal Code, is amended by adding a subarticle to read:

SUBARTICLE K
REVENUE ENHANCEMENT FUND
Section 1795-A. Establishment of Revenue Enhancement Fund.
There is established a special fund to be known as the
Revenue Enhancement Fund.
Section 1796-A. Donations to the Revenue Enhancement Fund.
A person may make a monetary donation and designate the
donation for the Revenue Enhancement Fund. The donation shall be deposited in or transferred to the Revenue Enhancement Fund. Section 1797-A. Appropriations from the Revenue Enhancement

Fund.
Appropriations from the Revenue Enhancement Fund may be made by the General Assembly and shall be used only for public purposes.

Section 1798-A. Method of donations.
Persons making a donation pursuant to this subarticle may: (1) include a donation when filing a State personal income tax return pursuant to the instructions of the Department of Revenue; (2) designate some or all of a State personal income tax refund for transfer into the Revenue Enhancement Fund; or (3) deliver such donation to the State Treasurer in a manner prescribed by the State Treasurer.

Section 1799-A. Information in State tax returns.
The Department of Revenue shall include information in the instructions of the State personal income tax return about

1 donations that may be made pursuant to the provisions of this 2 subarticle.

3 Section 2. Donations to the Revenue Enhancement Fund may

4 begin with the income tax filings for the taxable year beginning
5 January 1 of the calendar year in which this section takes
6 effect.
7 Section 3. This act shall take effect immediately.

