

No. 1992-180

AN ACT

HB 2216

Amending the act of April 9, 1929 (P.L.177, No.175), entitled "An act providing for and reorganizing the conduct of the executive and administrative work of the Commonwealth by the Executive Department thereof and the administrative departments, boards, commissions, and officers thereof, including the boards of trustees of State Normal Schools, or Teachers Colleges; abolishing, creating, reorganizing or authorizing the reorganization of certain administrative departments, boards, and commissions; defining the powers and duties of the Governor and other executive and administrative officers, and of the several administrative departments, boards, commissions, and officers; fixing the salaries of the Governor, Lieutenant Governor, and certain other executive and administrative officers; providing for the appointment of certain administrative officers, and of all deputies and other assistants and employes in certain departments, boards, and commissions; and prescribing the manner in which the number and compensation of the deputies and all other assistants and employes of certain departments, boards and commissions shall be determined," providing for the submission to the General Assembly of information relating to tax expenditures; transferring certain powers, duties, personnel, appropriations, equipment and other materials from the Secretary of Revenue to the State Treasurer; imposing fees on certain nuclear facilities; further providing for powers of the Secretary of General Services, for certain contracts by the Secretary of Transportation, for machinery, equipment, lands and buildings relating to airports, for the sale of certain land by the Department of Transportation and for exemption for certain conveyances; providing for Department of Corrections capital projects; providing for storage and handling of propane gas and for voluntary contributions to the United States Olympic Committee; further providing for the utilization of the Capitol Annex; and making repeals.

It is the intent of section 624 of the act to provide a mechanism which will enable the General Assembly to better determine those programs, activities and groups which are receiving public support subsidies as a result of tax expenditures. The General Assembly recognizes that the present budgeting system fails to accurately and totally reflect the true level of budgetary support for such programs due to such tax expenditures and that, as a result, undetermined amounts of indirect expenditures are escaping public or legislative scrutiny. The loss of potential revenue also causes a narrowing of tax bases which in turn forces higher tax rates on the remaining taxpayers.

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

Section 1. The act of April 9, 1929 (P.L.177, No.175), known as The Administrative Code of 1929, is amended by adding a section to read:

Section 624. Tax Expenditures.—(a) As used in this section, "tax expenditure" shall mean a reduction in revenue that would otherwise be collected by the Commonwealth as the result of an exemption, reduction, deduction, limitation, exclusion, tax deferral, discount, commission, credit, preferential rate or preferential treatment under any of the following:

(1) *Sales tax imposed by Article II of the act of March 4, 1971 (P.L.6, No.2), known as the "Tax Reform Code of 1971."*

(2) *Personal income tax imposed by Article III of the "Tax Reform Code of 1971."*

(3) *Corporate net income tax imposed by Article IV of the "Tax Reform Code of 1971."*

(4) *Capital stock/franchise tax imposed by Article VI of the "Tax Reform Code of 1971."*

(5) *Bank shares tax imposed by Article VII of the "Tax Reform Code of 1971."*

(6) *Title insurance and trust companies shares tax imposed by Article VIII of the "Tax Reform Code of 1971."*

(7) *Insurance premiums tax imposed by Article IX of the "Tax Reform Code of 1971."*

(8) *Utility gross receipts tax imposed by Article XI of the "Tax Reform Code of 1971."*

(9) *Liquid fuels and fuel use taxes.*

(10) *Realty transfer tax imposed by Article XI-C of the "Tax Reform Code of 1971."*

(11) *Cigarette tax imposed by Article XII of the "Tax Reform Code of 1971."*

(12) *Mutual thrift institutions tax imposed by Article XV of the "Tax Reform Code of 1971."*

(13) *Oil company franchise tax imposed by 75 Pa.C.S. Ch. 95 (relating to taxes for highway maintenance and construction).*

(14) *Motor carriers road tax imposed by 75 Pa.C.S. Ch. 96 (relating to motor carriers road tax).*

(15) *Inheritance tax imposed by Article XXI of the "Tax Reform Code of 1971."*

(16) *Unemployment compensation contributions imposed by the act of December 5, 1936 (2nd Sp.Sess., 1937 P.L.2897, No.1), known as the "Unemployment Compensation Law."*

(17) *Utility realty tax imposed by Article XI-A of the "Tax Reform Code of 1971."*

(18) *Gross receipts tax on motor carriers imposed by the act of June 22, 1931 (P.L.694, No.255), referred to as the Motor Carriers Gross Receipts Tax Act.*

(19) *Marine insurance underwriting profits tax imposed by the act of May 13, 1927 (P.L.998, No.486), entitled "An act imposing a tax for State purposes on marine insurance underwriting profits, and providing for the collection of such tax."*

(20) *Co-operative agricultural association corporate net income tax imposed pursuant to the act of May 23, 1945 (P.L.893, No.360), known as the "Co-operative Agricultural Association Corporate Net Income Tax Act."*

(21) *Electric co-operative corporation tax imposed by the act of June 21, 1937 (P.L.1969, No.389), known as the "Electric Cooperative Corporation Act."*

(22) Malt beverage tax imposed by Article XX of the "Tax Reform Code of 1971."

(23) Spirituous and vinous liquors tax imposed by the act of December 5, 1933 (Sp.Sess., P.L.38, No.6), known as the "Spirituous and Vinous Liquor Tax Law."

(24) Vehicle registration fees imposed pursuant to 75 Pa.C.S. (relating to vehicles).

(25) Motorbus road tax imposed by 75 Pa.C.S. Ch. 98 (relating to motorbus road tax).

(26) General exemptions:

(i) The exemptions granted pursuant to section 15 of the act of March 31, 1949 (P.L.372, No.34), known as "The General State Authority Act of one thousand nine hundred forty-nine."

(ii) The exemption granted pursuant to 40 Pa.C.S. § 6307(b) (relating to exemptions applicable to certificated professional health care service corporations).

(iii) The exemptions granted pursuant to section 23 of the act of May 28, 1937 (P.L.955, No.265), known as the "Housing Authorities Law."

(iv) The exemptions granted pursuant to section 15 of the act of May 2, 1945 (P.L.382, No.164), known as the "Municipality Authorities Act of 1945."

(v) The exemptions granted pursuant to section 15 of the act of June 5, 1947 (P.L.458, No.208), known as the "Parking Authority Law."

(vi) The exemptions granted pursuant to section 17 of the act of April 18, 1949 (P.L.604, No.128), known as the "State Highway and Bridge Authority Act."

(vii) The exemptions granted pursuant to section 14 of the act of July 5, 1947 (P.L.1217, No.498), known as the "State Public School Building Authority Act."

(27) Statutory exemptions, reductions, deductions, limitations, exclusions, tax deferrals, discounts, commissions, credits, preferential rates or preferential treatments established after the effective date of this section.

(b) The term shall not include any statutory exemption, reduction, deduction, limitation, exclusion, tax deferral, discount, commission, credit, preferential rate or preferential treatment for local tax purposes.

(c) At the time required for the submission of the budget to the General Assembly under section 613, the Governor shall also submit to the General Assembly a tax expenditure plan for not less than the prior fiscal year, the current fiscal year, this budget year and the four (4) succeeding fiscal years, which plan shall include the following information:

(1) The actual or estimated revenue loss to the Commonwealth caused by each tax expenditure in each fiscal year covered by the plan.

(2) The actual or estimated cost of administering and implementing each tax expenditure for each fiscal year covered by the plan.

(3) The actual or estimated number and description, in reasonable detail, of taxpayers benefiting from each tax expenditure in each fiscal year covered by the plan.

(4) The purpose of each tax expenditure in terms of desired accomplishments.

(d) The Governor may also submit to the General Assembly an assessment of each tax expenditure based on whether or not each tax expenditure has been successful in meeting the purpose for which it was enacted and on whether each tax expenditure is the most fiscally effective means of achieving its purpose.

(e) Contents of the tax expenditure plan shall be as follows:

(1) For the first fiscal year in which a tax expenditure plan is required, the plan need only provide the required information for tax expenditures itemized in subsection (a)(1), (5), (6), (7), (12), (16) and (19).

(2) For the second year in which a tax expenditure plan is required, the plan need only provide the required information for the tax expenditures itemized in subsection (a)(1), (3), (4), (5), (6), (7), (8), (12), (16), (17), (19), (20) and (21).

(3) For the third year in which a tax expenditure plan is required, the plan need only provide the required information for the tax expenditures itemized in subsection (a)(1), (2), (3), (4), (5), (6), (7), (8), (9), (12), (13), (14), (16), (17), (18), (19), (20), (21) and (24).

(4) For the fourth year in which a tax expenditure plan is required, the plan shall provide the required information for all tax expenditures itemized in subsection (a).

(f) All data in the tax expenditure plan outlined in subsection (c) shall be revised and updated every two years.

(g) The Secretary of the Budget may obtain the information required for compliance with this section from all State agencies in like manner as provided for budget information under this article.

(h) The Secretary of the Budget is hereby authorized to obtain such data as may be needed for compliance with this section from the appropriate local government officials.

(i) The General Assembly recognizes that the exemption from taxation accorded religious institutions is founded on principles of church-state separation, and nothing in this section is intended to express or imply that tax exemption constitutes subsidization of the religious activities of such institutions, nor shall this section be construed to authorize the imposition of any additional requirements on such institutions relating to tax exemption.

(j) The initial two (2) tax expenditure plans required under this section shall be deemed in compliance with this section if the tax expenditure plan consists, at a minimum, of the tax expenditures reported by the Governor to the General Assembly for fiscal year 1992-1993.

Section 2. The act is amended by adding sections to read:

Section 1105. Transfer of Powers and Duties Relating to Abandoned and Unclaimed Property from the Secretary of Revenue.—The powers and duties of the Secretary of Revenue under Article XIII.1 of the act of April 9, 1929 (P.L.343, No.176), known as “The Fiscal Code,” are hereby transferred to the State Treasurer.

Section 1106. Transfer of Personnel, Appropriations, Records, Equipment and Other Materials Involved with Abandoned and Unclaimed Property.—(a) All personnel which the State Treasurer deems necessary, allocations, equipment, other than the mainframe computer and computer terminals which shall be subject to negotiations between the State Treasurer and the Secretary of Revenue regarding transfer, files, records, contracts, agreements, obligations and other materials which are used, employed or expended in connection with the powers, duties or functions of the Secretary of Revenue under Article XIII.1 of the act of April 9, 1929 (P.L.343, No.176), known as "The Fiscal Code," and which are transferred by section 1105 to the State Treasurer are hereby transferred from the Secretary of Revenue with the same force and effect as if the appropriations had been made to the State Treasurer, the materials had been the property of the State Treasurer in the first instance and as if the contracts, agreements and obligations had been incurred or entered into by the State Treasurer.

(b) The personnel, appropriations, equipment and other items and materials transferred by this section shall include an appropriate portion of the general administrative, overhead and supporting personnel, appropriations, equipment and other materials of the Secretary of Revenue and shall also include, where applicable, Federal grants and funds and other benefits from any Federal program.

(c) All personnel transferred pursuant to this section shall retain any civil service employment status assigned to them.

Section 1904-A.2. Nuclear Facility Fees.—(a) Each person who has received from the Nuclear Regulatory Commission a nuclear power reactor facility construction permit or operating license for nuclear facilities located in this Commonwealth shall pay to the Department of Environmental Resources within one hundred twenty (120) days of the effective date of this section, for the fiscal year 1992-1993, a fee of one hundred thousand dollars (\$100,000) and by July 1, 1993, for the 1993-1994 fiscal year and by July 1 of each succeeding fiscal year thereafter, a fee of four hundred thousand dollars (\$400,000) for each nuclear power plant site, regardless of the number of nuclear power reactors, to continue existing programs or establish new programs relating to the licensing, construction, surveillance, monitoring, emergency planning and response, operation or decommissioning of nuclear power reactor facilities and the general administrative costs for these activities, as provided for in the act of July 10, 1984 (P.L.688, No.147), known as the "Radiation Protection Act."

(b) A person licensed by the Nuclear Regulatory Commission to possess but not operate the following nuclear power reactors shall be exempt from the nuclear facility fee requirements of subsection (a): Saxton Nuclear Experimental Power Station, Peach Bottom Atomic Power Station, Unit 1 and Three Mile Island Nuclear Generating Station, Unit 2.

(c) Any person in violation of the nuclear facility fee requirements of this section shall be subject to the penalties and enforcement provisions of sections 308 and 309 of the "Radiation Protection Act."

(d) Fees and penalties received under this section shall be deposited in the Radiation Protection Fund established under section 403(a) of the "Radiation Protection Act" and are hereby appropriated to the Department of Environmental Resources on a continuing nonlapsing basis solely for the purpose of carrying out its powers and duties under the "Radiation Protection Act" relating to licensing, construction, surveillance, monitoring, emergency planning and response, operation or decommissioning of nuclear power reactor facilities and the general administrative costs for these activities.

(e) In addition to the particular records and accounts specified in the "Radiation Protection Act," the Department of Environmental Resources shall, at all times, maintain additional records and accounts in such form and manner as will allow detailed review, examination and audit, by appropriate, qualified Department of Environmental Resources personnel or by the Auditor General, of all monetary transactions involving the Radiation Protection Fund created under section 403(a) of the "Radiation Protection Act."

(f) Within one hundred twenty (120) days following June 30 of the fiscal year 1992-1993 and each fiscal year thereafter, the Department of Environmental Resources shall make available to each person who has paid fees and penalties into the Radiation Protection Fund, during such fiscal year, a report of the results of a financial audit of all monetary transactions within the Radiation Protection Fund during the preceding fiscal year. The auditing shall be performed in accordance with Federally accepted auditing standards compatible with the most intensive practices of the Department of the Auditor General. These audits may be performed by the Department of the Auditor General in lieu of being performed by the Department of Environmental Resources. The report shall be in sufficient form and detail as to demonstrate and verify that fees and penalties deposited into the Radiation Protection Fund have been expended in accordance with the limitations contained in this section.

(g) For the purposes of this section only, a nuclear power plant site shall be deemed to be the location of one or more nuclear power reactors per site which have not been officially decommissioned and dismantled pursuant to applicable Federal law.

Section 3. Section 2001.1 of the act, added May 6, 1970 (P.L.356, No.120), is amended to read:

Section 2001.1. Certain Contracts by the Secretary.—The secretary shall enter into all necessary contracts and agreements with the proper agencies of any government, Federal, State and/or political subdivision and/or any private agency and shall do all other things necessary and proper in order to obtain any benefits afforded under the provisions of any act of the United States Congress, the General Assembly of the Commonwealth of Pennsylvania and/or any governing body of any political subdivision of the Commonwealth of Pennsylvania, and also the governing body of any private agency for any purpose connected in any way with the Department of Transportation of the Commonwealth of Pennsylvania. *The secretary is autho-*

ized to hold the Federal Government harmless from damages due to construction, operation and maintenance of emergency streambank protection projects under section 103(j) of the Water Resources Development Act of 1986 (Public Law 99-662, 33 U.S.C. § 2213(j)), except for damages due to the fault or negligence of the Federal Government or its contractors.

Section 4. Section 2003(e)(1) and (7) of the act, amended December 7, 1979 (P.L.478, No.100), are amended to read:

Section 2003. Machinery, Equipment, Lands and Buildings.—The Department of Transportation in accord with appropriations made by the General Assembly, and grants of funds from Federal, State, regional, local or private agencies, shall have the power, and its duty shall be:

* * *

(e) (1) To acquire, by gift, purchase, condemnation or otherwise, land in fee simple or such lesser estate or interest as it shall determine, in the name of the Commonwealth, for all transportation purposes, including marking, rebuilding, relocating, widening, reconstructing, repairing and maintaining State designated highways and other transportation facilities, and to erect on the land thus acquired such structures and facilities, including garages, storage sheds or other buildings, as shall be required for transportation purposes. *[Land] Except for acquisitions for airport and airport-related purposes, land shall not be acquired for any capital project unless the project is itemized in an approved capital budget. Notwithstanding any other provision of this or any other act, when the department seeks to take by appropriation real property or an interest in real property which the department intends to use for other than operating right-of-way for facilities such as maintenance buildings and construction facilities and such real property or interest therein belongs to a railroad, the department shall show by clear and convincing evidence that the activity contemplated on the site proposed to be appropriated could not have been conducted economically at an alternate location. Notwithstanding anything to the contrary contained in this or any other act, the term "transportation purposes" as used herein shall include acquisitions for all airport and airport-related purposes, and the procedures of this act shall apply to all such acquisitions.*

* * *

(7) Any other provisions of this act to the contrary notwithstanding, the department may sell at public sale any land acquired by the department if the secretary determines that the land is not needed for present or future transportation purposes:

(i) *Improved land shall first be offered at its fair market value as determined by the department to other public agencies which demonstrate a public purpose for the land unless the land is located in a county of the second class A not governed under a home rule charter. If not transferred to a public agency or if located in a county of the second class A not governed under a home rule charter, the improved land occupied by a tenant of the department shall [first] then be offered to the tenant at its fair market value as determined by the department, except that if the tenant is the person from whom the department acquired the land, it shall be offered to the tenant at*

the acquisition price, less costs, expenses and reasonable attorneys' fees incurred by the person as a result of the acquisition of the land by the department. If there is no tenant and the person from whom the department acquired the land did not receive a replacement housing payment under section 602-A of the "Eminent Domain Code," or under former section 304.3 of the act of June 1, 1945 (P.L.1242, No.428), known as the "State Highway Law," the land to be sold shall first be offered to such person at the acquisition price, less costs, expenses and reasonable attorneys' fees incurred by the person as a result of the acquisition of the land by the department. *As used in this subclause and subclause (ii), the term "public agency" shall include authorities and political subdivisions.*

(ii) *Unimproved land shall first be offered at its fair market value as determined by the department to other public agencies which demonstrate a public purpose for the land unless the land is located in a county of the second class A not governed under a home rule charter. If not transferred to a public agency or if located in a county of the second class A not governed under a home rule charter, the unimproved land shall [first] then be offered to the person from whom it was acquired at its acquisition price, less costs, expenses and reasonable attorneys' fees incurred by the person as a result of the acquisition of the land by the department, if the person still retains title to land abutting the land to be sold. If the land abutting the land to be sold has been conveyed to another person, the land to be sold shall first be offered to that person at its fair market value as determined by the department.*

(iii) Notice of the offer described in either subclause (i) or (ii) shall be sent by certified mail, or, if notice cannot be so made, in the manner required for "in rem" proceedings. The offeree shall have one hundred twenty (120) days after receipt of notice to accept the offer in writing.

(iv) Revenue from any sale of land acquired with motor license funds shall be deposited in the Motor License Fund.

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Section 5. The act is amended by adding a section to read:

Section 2217. Above-Ground Refrigerated Low-Pressure Storage and Handling of Propane.—*The Department of Labor and Industry shall make, promulgate and enforce regulations setting forth minimum general standards for the design, installation and construction of above-ground refrigerated low-pressure storage facilities for propane. Said regulations issued under the authority of this act and the act of December 27, 1951 (P.L.1793, No.475), referred to as the Liquefied Petroleum Gas Act, shall be such as are reasonably necessary for the protection of the health, welfare and safety of the public and persons using such materials and shall be in substantial conformity with the generally accepted standards of safety concerning the same subject matter.*

Section 6. Section 2401.1 of the act is amended by adding a paragraph to read:

Section 2401.1. Specific Powers of the Department of General Services.—In addition to all other powers and duties set forth in this act, the Department of General Services shall have the power, and its duty shall be:

* * *

(21) To delegate at the discretion of the Secretary of General Services to a State-related institution in the Commonwealth system of higher education the performance on behalf of the Commonwealth of some or all of the powers and duties to plan, design, construct, administer and manage any public improvement project which has been statutorily authorized by the Commonwealth for such institution and the furnishing and equipping thereof, subject to such reasonable, necessary and appropriate conditions as may be mutually agreed upon between the department and such institution.

Section 7. Section 2401.1a of the act, added July 1, 1990 (P.L.277, No.67), is amended to read:

Section 2401.1a. Restrictions on Powers of the Department of General Services.—**(a) The provisions of section 2401.1(19) shall not apply to additional capital projects in the category of public improvement projects to be acquired or constructed by the Department of General Services for the program development and design of prototypical one thousand-cell facilities to be used in construction of a facility in Clearfield County and other State prison projects itemized in the act of July 1, 1990 (P.L.315, No.71), known as the "Prison Facilities Improvement Act."**

(b) Capital projects in the category of public improvement projects specifically itemized for the Department of Corrections in section 3(1) of the act of December 20, 1990 (P.L.1472, No.223), known as the "Capital Budget Project Itemization Act for 1990-1991," are hereby authorized to be acquired, constructed or used by the Department of General Services, its successor or assigns, notwithstanding any provision of law providing for or regulating zoning or land use planning or any zoning ordinance, land use ordinance, building code or other regulation adopted or enacted by a political subdivision under the authority of any statute or under the authority of any home rule charter authorized and adopted under any statute or the Constitution of Pennsylvania.

Section 8. The act is amended by adding a section to read:

Section 2402.1. Utilization of Capitol Annex.—**(a) The Department of General Services shall hereby grant exclusive use of the Capitol Annex Building, also known as the Old Museum Building, to the House of Representatives.**

(b) The Speaker of the House of Representatives shall allocate the space in the Capitol Annex Building, also known as the Old Museum Building, for such legislative purposes as he deems necessary.

(c) Notwithstanding any other provision of law to the contrary, the Capitol Annex Building, also known as the Old Museum Building, shall be used for the legislative purposes of the House of Representatives and not for administrative offices.

(d) The Department of General Services shall commence and complete the repair and renovation of the Capitol Annex Building, also known as the Old Museum Building, on an expedited basis.

Section 9. Section 2409-A of the act, added February 25, 1982 (P.L.92, No.34), is amended to read:

Section 2409-A. Exemption for Certain Conveyances.—(a) This article shall not apply to a conveyance by The General State Authority where a resolution authorizing such conveyance was adopted by the board of directors of the authority on or before July 1, 1981.

(b) *Notwithstanding the provisions of this act, including without limitation this article or any other act to the contrary, the Department of General Services is authorized to convey, with the approval of the Governor, any project within the meaning of the act of March 31, 1949 (P.L.372, No.34), known as "The General State Authority Act of one thousand nine hundred forty-nine," which was conveyed and transferred by resolution of The General State Authority and under the authority of the act of July 22, 1975 (P.L.75, No.45), entitled "An act amending the act of April 9, 1929 (P.L.177, No.175), entitled 'An act providing for and reorganizing the conduct of the executive and administrative work of the Commonwealth by the Executive Department thereof and the administrative departments, boards, commissions, and officers thereof, including the boards of trustees of State Normal Schools, or Teachers Colleges; abolishing, creating, reorganizing or authorizing the reorganization of certain administrative departments, boards, and commissions; defining the powers and duties of the Governor and other executive and administrative officers, and of the several administrative departments, boards, commissions, and officers; fixing the salaries of the Governor, Lieutenant Governor, and certain other executive and administrative officers; providing for the appointment of certain administrative officers, and of all deputies and other assistants and employes in certain departments, boards, and commissions; and prescribing the manner in which the number and compensation of the deputies and all other assistants and employes of certain departments, boards and commissions shall be determined,' creating the Department of General Services and defining its functions, powers and duties; and transferring certain functions, records, equipment, personnel and appropriations from the Department of Property and Supplies and The General State Authority to such department," to the Department of General Services, provided that:*

(1) *The grantee is an institution of higher education located in this Commonwealth.*

(2) *The project was constructed by The General State Authority on behalf of the grantee.*

(3) *The consideration for each conveyance shall be based upon either the outstanding principle and interest indebtedness of the project or the total cost of the project adjusted to its present value as determined by the Department of General Services in consultation with the Secretary of the Budget.*

(4) *All costs of the transaction are borne by the grantee.*

(5) *No part of the consideration or transaction costs are paid with General Fund moneys or Capital Facilities Fund moneys.*

(6) *No conveyance shall be made under the authority of this subsection to an institution of the State System of Higher Education.*

(c) *Notwithstanding the provisions of this act, including without limitation this article or any other act to the contrary, the Department of General*

Services is authorized to convey, with the approval of the Governor, to The Pennsylvania State University, the University of Pittsburgh, Temple University or Lincoln University any project which The General State Authority or the Department of General Services constructed on behalf of the grantee, provided that:

(1) All outstanding principal and interest indebtedness of the project has been retired.

(2) All costs of the transaction are borne by the university.

(3) The university shall pay one dollar (\$1.00) for each project transferred.

(4) No part of the transaction costs is paid with General Fund moneys or Capital Facilities Fund moneys.

(5) The deed of conveyance shall contain a clause that the property conveyed shall be used for educational purposes by the grantee, and, if at any time the grantee or its successor in function conveys the property or permits the property to be used for any purpose other than those specified in this section, the title to the property shall immediately revert to and revest in the Commonwealth of Pennsylvania.

Section 10. Section 2504 of the act is repealed.

Section 11. The act is amended by adding a section to read:

Section 2506. Space on Form for Contributions.—(a) The Department of Revenue shall provide a space on the face of the individual income tax return form whereby an individual may voluntarily designate a contribution of any amount desired to the United States Olympic Committee, Pennsylvania Division.

(b) The amount so designated by an individual on the income tax return form shall be deducted from the tax refund to which such individual is entitled and shall not constitute a charge against the income tax revenues due the Commonwealth.

(c) The Department of Revenue shall determine annually the total amount designated pursuant to this section, less reasonable administrative costs, and shall report such amount to the State Treasurer, who shall transfer such amount from the General Fund to the United States Olympic Committee, Pennsylvania Division.

(d) This section shall expire December 31, 1995.

Section 12. The provisions of section 2506 of the act shall apply to taxable years beginning January 1, 1993, through and including January 1, 1995.

Section 13. All moneys from the conveyances authorized by this act shall be deposited into the Capital Debt Fund.

Section 14. The conveyances authorized by this act shall be exempt from all taxes, imposts, fees and costs relating to such conveyances which are levied, imposed or chargeable by any taxing authority as long as the documents necessary to effect such conveyances are recorded prior to January 1, 1994.

Section 15. Section 624 of the act shall apply to the budget submitted for the fiscal year next commencing after one year from the effective date of this act and to each fiscal year thereafter.

Section 16. The transfer of personnel, appropriations, records, equipment and other materials under section 1106 of the act shall be completed no later than 180 days after the effective date of this act.

Section 17. (a) Section 402(b) of the act of July 10, 1984 (P.L.688, No.147), known as the Radiation Protection Act, is repealed.

(b) The following acts and parts of acts are repealed to the extent specified:

Article XIII.1 of the act of April 9, 1929 (P.L.343, No.176), known as The Fiscal Code, is repealed insofar as it is inconsistent with this act.

Section 315 of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, is repealed as obsolete.

The provisions of the act of July 10, 1984 (P.L.688, No.147), known as the Radiation Protection Act, (except section 402(b) which is repealed absolutely) are repealed insofar as they are inconsistent with this section.

Section 18. This act shall take effect immediately.

APPROVED—The 18th day of December, A. D. 1992.

ROBERT P. CASEY