

No. 2017-39

AN ACT

HB 46

Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An act relating to tax reform and State taxation by codifying and enumerating certain subjects of taxation and imposing 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 employers, fiduciaries, individuals, persons, corporations and other entities; prescribing crimes, offenses and penalties," in personal income tax, providing for contributions for pediatric cancer research.

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

Section 1. The act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended by adding a section to read:

Section 315.13. Contributions for Pediatric Cancer Research.—(a) The department shall provide a space on the Pennsylvania individual income tax return form whereby an individual may voluntarily designate a contribution to be utilized for pediatric cancer research. On or before December 1 of each year, the Secretary of Health shall designate hospitals within this Commonwealth conducting pediatric cancer research that are eligible to receive funding under this section for the following calendar year.

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

(c) The department shall determine annually the total amount designated under this section, less reasonable administrative costs, and shall report the amount to the State Treasurer, who shall transfer the amount from the General Fund to the Pennsylvania Cancer Control, Prevention and Research Advisory Board within the Department of Health.

(d) The department shall provide adequate information concerning the checkoff for pediatric cancer research in its instructions that accompany State income tax return forms. The information concerning the checkoff shall include the listing of an address furnished by the Department of Health to which contributions may be sent by taxpayers wishing to contribute to this effort but who do not receive refunds. Additionally, the Department of Health shall be charged with the duty to conduct a public information campaign on the availability of this opportunity to Pennsylvania taxpayers.

(e) The Department of Health shall report annually to the respective committees of the Senate and the House of Representatives that have jurisdiction over health matters on the amount received via the checkoff plan and how the funds were utilized.

Section 2. The addition of section 315.13 of the act shall apply to taxable years beginning after December 31, 2017.

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

APPROVED—The 30th day of October, A.D. 2017

TOM WOLF