
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1406 Session of
2017

INTRODUCED BY COX, PETRARCA, DRISCOLL, FRANKEL, GODSHALL, HILL-
EVANS, JAMES, MILLARD, O'BRIEN, ROEBUCK, SCHLOSSBERG AND
WATSON, MAY 19, 2017

REFERRED TO COMMITTEE ON FINANCE, MAY 19, 2017

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," in personal income tax, repealing provisions
11 relating to contribution for Korea/Vietnam Memorial National
12 Education Center and further providing for operational
13 provisions.

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

16 Section 1. Section 315.6 of the act of March 4, 1971 (P.L.6,
17 No.2), known as the Tax Reform Code of 1971, is repealed:

18 [Section 315.6. Contribution for Korea/Vietnam Memorial
19 National Education Center.--(a) For tax years 1997, 1998, 1999,
20 2000, 2001, 2002, 2003 and 2004, the department shall provide a
21 space on the face of the Pennsylvania individual income tax
22 return form whereby an individual may voluntarily designate a
23 contribution of any amount from the individual's tax refund to

1 the Korea/Vietnam Memorial National Education Center.

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

7 (c) The department shall determine annually the total amount
8 designated by individual taxpayers under this section and shall
9 report the amount to the State Treasurer, who shall prepare the
10 appropriate documentation and transfer the designated amount
11 from the General Fund to the Korea/Vietnam Memorial National
12 Education Center.

13 (d) The department shall provide adequate information
14 regarding the center and its purposes in its instructions for
15 tax years 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004
16 which accompany Pennsylvania individual income tax return forms
17 to include the address of the Korea/Vietnam Memorial National
18 Education Center to which contributions may be sent by taxpayers
19 who wish to make additional contributions to the center.

20 (e) On or before March 31 of each year, the Korea/Vietnam
21 Memorial National Education Center shall submit a report
22 detailing contributions received and activities undertaken
23 during the prior calendar year to the Military and Veterans'
24 Affairs Committee of the Senate and the Veterans Affairs and
25 Emergency Preparedness Committee of the House of
26 Representatives.

27 (f) This section shall expire December 31, 2005.]

28 Section 2. Section 315.9(c) of the act is amended to read:
29 Section 315.9. Operational Provisions.--

30 * * *

1 (c) Sections 315.3[, 315.4] and 315.8 shall expire January
2 1, 2018.
3 Section 3. This act shall take effect in 60 days.