

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, further providing for
11 operational provisions.

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

14 Section 1. Section 315.9 of the act of March 4, 1971 (P.L.6,
15 No.2), known as the Tax Reform Code of 1971, amended October 9,
16 2009 (P.L.451, No.48), is amended to read:

17 Section 315.9. Operational Provisions.--(b) Except as set
18 forth in subsection (b.1), any checkoff established under this
19 part and applicable for the first time in a taxable year
20 beginning after December 31, 2009, shall expire four years after
21 the beginning of such first taxable year.

22 (b.1) Notwithstanding subsection (b), the checkoffs

1 established in sections 315.2 and 315.7 shall not expire.

2 (c) Sections 315.3[, 315.4] and 315.8 shall expire January
3 1, 2014. Section 315.4 shall expire January 1, 2018.

4 Section 2. This act shall take effect immediately.