

THE GENERAL ASSEMBLY OF PENNSYLVANIA

# HOUSE BILL

No. 475 Session of  
1997

INTRODUCED BY BAKER, YOUNGBLOOD, HENNESSEY, FICHTER, MARKOSEK,  
MELIO, COY, GEORGE, WAUGH, LEDERER, NAILOR, SHANER, PESCI,  
JADLOWIEC, SCHULER, L. I. COHEN, LAUGHLIN, WALKO, OLASZ,  
HERSHEY, McCALL, BROWNE, STEELMAN, CORPORA, LYNCH, TRELLO,  
B. SMITH, SAINATO, SCRIMENTI, PETRARCA, SURRA, SCHRODER,  
HUTCHINSON, BENNINGHOFF, ROBERTS AND BOSCOLA,  
FEBRUARY 12, 1997

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 12, 1997

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," providing for a credit against personal income  
11 tax for donations of food, paper products or money to food  
12 banks, food pantries and nonprofit charitable organizations.

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

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

18 Section 315.1. Food Donation Tax Credit.--(a) An individual  
19 who donates food, paper products or money to a food bank, food  
20 pantry or nonprofit charitable organization shall be allowed a

1 credit against the tax due under this article.

2 (b) The amount of the tax credit available shall be equal to  
3 fifty per cent of a monetary donation or fifty per cent of the  
4 market value of the total amount of food donated in the current  
5 tax year. The credit must be applied against taxes due in the  
6 current tax year. The credit may not be carried back to prior  
7 tax years, nor may it be carried forward to future tax years.

8 Section 2. This act shall take effect in 60 days.