

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2339 Session of
1984

INTRODUCED BY PITTS, CIVERA, MACKOWSKI, SEVENTY, KASUNIC, MERRY,
NOYE, MORRIS, COY, CIMINI, KUKOVICH, HERMAN, PETRARCA,
PETRONE, WAMBACH, SCHEETZ, J. L. WRIGHT, SCHULER, PHILLIPS,
SHOWERS, MICOZZIE, ANGSTADT, HALUSKA, PRATT, GEIST, POTT,
McVERRY, SEMMEL, BOYES, TRELLO, GLADECK AND JOHNSON, JUNE 26,
1984

REFERRED TO COMMITTEE ON FINANCE, JUNE 26, 1984

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 food donated to nonprofit organizations which provide
12 food to individuals in need.

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. Donation of Food to Nonprofit Organizations.--

19 (a) When a taxpayer donates food to a nonprofit organization
20 which provides food to individuals in need, the value of the
21 food donated, as determined under subsection (b), shall be

1 allowed to the taxpayer as a credit against the tax imposed on
2 him by this article.

3 (b) The nonprofit organization receiving the donation shall
4 ascertain the value of the food under regulations promulgated by
5 the department and shall designate this value on a form
6 prescribed by the department.

7 Section 2. Section 401(3)1. of the act, amended December 23,
8 1983 (P.L.370, No.90), is amended by adding a clause to read:

9 Section 401. Definitions.--The following words, terms, and
10 phrases, when used in this article, shall have the meaning
11 ascribed to them in this section, except where the context
12 clearly indicates a different meaning:

13 * * *

14 (3) "Taxable income." 1. * * *

15 (p) When a taxpayer donates food to a nonprofit organization
16 which provides food to individuals in need, the value of the
17 food donated, as determined under section 315(b), shall be
18 allowed as a deduction from taxable income.

19 * * *

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