

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2316 Session of
1992

INTRODUCED BY GERLACH, JAROLIN, ARMSTRONG, HALUSKA, HAGARTY,
PITTS, PETRARCA, FARMER, DENT, FAIRCHILD, NICKOL, NAHILL,
D. W. SNYDER, LAWLESS, STURLA, JOHNSON, LANGTRY, GEIST,
SAURMAN, CLARK, HERSHEY, NAILOR, KING, E. Z. TAYLOR, FAJT,
CORRIGAN, FOX, M. N. WRIGHT, HARLEY, LAUGHLIN, NOYE, DERMODY,
McCALL, HASAY, KASUNIC AND FLICK, JANUARY 27, 1992

REFERRED TO COMMITTEE ON FINANCE, JANUARY 27, 1992

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," further providing for a food donation tax credit.

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

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

ARTICLE XXII

FOOD DONATION TAX CREDIT

18 Section 2201. Definitions.--The following words, terms and
19 phrases, when used in this article, shall have the meanings
20 ascribed to them in this section, except where the context

1 clearly indicates a different meaning:

2 "Business firm." Any business entity authorized to do
3 business in this Commonwealth and subject to taxes imposed under
4 Article IV, VI, VII, VIII, IX, X, XIII or XV.

5 "Credit." The Pennsylvania food donation tax credit.

6 Section 2202. Authorization of Credit.--Every business firm
7 engaged in a for-profit business enterprise within this
8 Commonwealth and which donates food or money for the purchase of
9 food to a nonprofit or charitable organization whose main
10 purpose and function is to feed, clothe and shelter the poor of
11 this Commonwealth shall qualify for the Pennsylvania food
12 donation tax credit. A business firm which qualifies for the
13 credit, as provided for in this article, may apply the credit
14 against any tax due under Article IV, VI, VII, VIII, IX, X, XIII
15 or XV.

16 Section 2203. Calculation of Tax Credit.--The amount of the
17 tax credit available to a business firm which qualifies under
18 this article shall be equal to twenty-five per cent of any
19 monetary donation or twenty-five per cent of the market value of
20 the total amount of food donated in the current tax year. The
21 credit must be applied against taxes due in the current tax
22 year. The credit may not be carried back to prior tax years, nor
23 may it be carried forward to future tax years.

24 Section 2204. Powers and Duties.--In addition to those
25 powers created by any other act of the General Assembly, the
26 Department of Revenue shall have the power and it shall be its
27 duty to:

28 (1) publish any rules and regulations which may be required
29 to implement this act;

30 (2) publish as a notice in the Pennsylvania Bulletin, no

1 later than March 15, 1992, forms upon which taxpayers may apply
2 for the tax credit authorized by this article; and
3 (3) within five months after the close of any calendar year
4 during which tax credits granted under this article were used,
5 furnish to the members of the General Assembly an annual report
6 providing as to each business firm which used tax credits during
7 the preceding calendar year under this article, the employer's
8 name, address, standard industrial classification code and the
9 amount of tax credits granted.

10 Section 2205. The provisions of section 408(b), relating to
11 confidentiality of information, and any other provisions of law
12 prevent the disclosure of information required pursuant to
13 clause (3) of section 2204, shall not apply when the information
14 is divulged for the purposes of clause (2) of section 2204.

15 Section 2. This act shall apply to the tax year beginning in
16 1991.

17 Section 3. This act shall take effect immediately.