

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

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# HOUSE BILL

## No. 1041

Session of  
2003

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INTRODUCED BY GORDNER, SAYLOR, THOMAS, ALLEN, BAKER, BARRAR, CAPPELLI, CAWLEY, CLYMER, CREIGHTON, FAIRCHILD, FRANKEL, GEIST, GEORGE, GRUCELA, HARHAI, HARRIS, HENNESSEY, HERSHEY, HUTCHINSON, LAUGHLIN, LEWIS, MANN, MARSICO, McILHATTAN, R. MILLER, S. MILLER, PETRARCA, READSHAW, REICHLEY, ROSS, SAINATO, SANTONI, SATHER, SCHRODER, SEMMEL, B. SMITH, SOLOBAY, STERN, R. STEVENSON, E. Z. TAYLOR, TIGUE, TURZAI, WALKO, WEBER, WILT, YOUNGBLOOD, YUDICHAK, ZUG AND HARPER, APRIL 2, 2003

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AS AMENDED ON THIRD CONSIDERATION, HOUSE OF REPRESENTATIVES,  
SEPTEMBER 30, 2003

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## 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 A TAX CREDIT FOR ATTENDANCE AT A <—  
11 FIREARM TRAINING COURSE; AND further providing for time  
12 limitations for the research and development tax credit and  
13 for termination of approval of the tax credit.

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

16 ~~Section 1. Section 1707 B of the act of March 4, 1971~~ <—  
17 ~~(P.L.6, No.2), known as the Tax Reform Code of 1971, amended~~  
18 ~~June 29, 2002 (P.L.559, No.89), is amended to read:~~

19 SECTION 1. THE ACT OF MARCH 4, 1971 (P.L.6, NO.2), KNOWN AS <—

1 THE TAX REFORM CODE OF 1971, IS AMENDED BY ADDING A SECTION TO  
2 READ:

3 SECTION 314.1. TAX CREDIT FOR ATTENDANCE AT A FIREARM  
4 TRAINING COURSE.--(A) AN INDIVIDUAL WHO ATTENDS AND  
5 SUCCESSFULLY COMPLETES A FIREARM TRAINING COURSE APPROVED BY THE  
6 PENNSYLVANIA STATE POLICE IS ELIGIBLE TO RECEIVE A TAX CREDIT AS  
7 PROVIDED IN SUBSECTION (B).

8 (B) THE DEPARTMENT SHALL GRANT A TAX CREDIT AGAINST THE TAX  
9 IMPOSED UNDER THIS ARTICLE IN THE AMOUNT OF THE TOTAL COST OF  
10 THE FIREARM TRAINING COURSE TO AN INDIVIDUAL UNDER SUBSECTION  
11 (A).

12 (C) AN INDIVIDUAL MAY CLAIM A TAX CREDIT FOR EACH YEAR THE  
13 INDIVIDUAL ATTENDS AND SUCCESSFULLY COMPLETES A FIREARM TRAINING  
14 COURSE.

15 (D) THIS SECTION SHALL APPLY TO TAXABLE YEARS BEGINNING  
16 AFTER DECEMBER 31, 2003.

17 (E) THE PENNSYLVANIA STATE POLICE SHALL, BY DECEMBER 31,  
18 2003, AND EACH DECEMBER 31 THEREAFTER, PUBLISH A LIST OF  
19 APPROVED FIREARM TRAINING COURSES IN THE PENNSYLVANIA BULLETIN.

20 (F) THE DEPARTMENT SHALL PROMULGATE ANY REGULATIONS  
21 NECESSARY TO CARRY OUT THIS SECTION.

22 SECTION 2. SECTION 1707-B OF THE ACT, AMENDED JUNE 29, 2002  
23 (P.L.559, NO.89), IS AMENDED TO READ:

24 Section 1707-B. Time Limitations.--[A taxpayer is not  
25 entitled to a research and development tax credit for  
26 Pennsylvania qualified research and development expenses  
27 incurred in taxable years ending after December 31, 2006.] The  
28 termination date in section 41(h) of the Internal Revenue Code  
29 of 1986 (Public Law 99-514, 26 U.S.C. § 41(h)) does not apply to  
30 a taxpayer who is eligible for the research and development tax

1 credit under this article for the taxable year in which the  
2 Pennsylvania qualified research and development expense is  
3 incurred.

4 Section ~~2~~ 3. Section 1712-B of the act is repealed. <—

5 Section ~~3~~ 4. This act shall take effect in 60 days. <—