

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 400 Session of
2007

INTRODUCED BY MUSTO, BOSCOLA, ERICKSON, RAFFERTY, FONTANA,
STACK, WASHINGTON, STOUT, COSTA, KITCHEN, FERLO, O'PAKE,
BROWNE, KASUNIC, LAVALLE, WOZNIAK, DINNIMAN, HUGHES AND
RHOADES, MARCH 13, 2007

REFERRED TO EDUCATION, MARCH 13, 2007

AN ACT

1 Amending the act of March 10, 1949 (P.L.30, No.14), entitled "An
2 act relating to the public school system, including certain
3 provisions applicable as well to private and parochial
4 schools; amending, revising, consolidating and changing the
5 laws relating thereto," further providing for educational tax
6 credit definitions.

7 The General Assembly of the Commonwealth of Pennsylvania
8 hereby enacts as follows:

9 Section 2. The definitions of "educational improvement
10 organization" and "eligible student" in section 2002-B of the
11 act of March 10, 1949 (P.L.30, No.14), known as the Public
12 School Code of 1949, amended July 11, 2006 (P.L.1092, No.114),
13 are amended and the section is amended by adding a definition to
14 read:

15 Section 2002-B. Definitions.

16 The following words and phrases when used in this article
17 shall have the meanings given to them in this section unless the
18 context clearly indicates otherwise:

19 * * *

"Educational improvement organization." A nonprofit entity which:

(1) is exempt from Federal taxation under section 501(c)(3) of the Internal Revenue Code of 1986 (Public Law 99-514, 26 U.S.C. § 1 et seq.); and

(2) contributes at least 80% of its annual receipts as grants to a public school for:

(i) immersion programs;

(ii) innovative educational programs; or

(iii) programs which initiate language study before the fourth grade.

For purposes of this definition, a nonprofit entity "contributes" its annual cash receipts when it expends or otherwise irrevocably encumbers those funds for expenditure during the then current fiscal year of the nonprofit entity or during the next succeeding fiscal year of the nonprofit entity.

* * *

"Eligible student." Any of the following:

(1) A school-age student who [is] meets all of the following:

(i) Is enrolled in a school [and is].

(ii) Is a member of a household with an annual household income of not more than \$50,000. An income allowance of \$10,000 shall be allowed for each eligible student and dependent member of the household.

(2) A school-age student who studies a foreign language in an immersion program.

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"Immersion program." A method of foreign language instruction in which all schooling, including reading and

1 language arts, in grades pre-kindergarten through six is
2 conducted in a selected foreign language.

3 * * *

4 Section 2. This act shall apply to school years beginning
5 after June 30, 2007.

6 Section 3. This act shall take effect as follows:

7 (1) The following provisions shall take effect
8 immediately:

9 (i) Section 2 of this act.

10 (ii) This section.

11 (2) The remainder of this act shall take effect in 60
12 days.