

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 923 Session of
2007

INTRODUCED BY WONDERLING, RAFFERTY, FOLMER, BOSCOLA, COSTA,
WASHINGTON AND KITCHEN, JUNE 7, 2007

REFERRED TO FINANCE, JUNE 7, 2007

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, in personal income tax, for a credit
11 for school board service expenses.

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

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

17 Section 314.1. Expenses for Services on School Board.--A
18 resident taxpayer shall be allowed a credit against the tax
19 otherwise due under this article for unreimbursed expenses
20 incurred by the taxpayer for service on a board of school
21 directors.

22 Section 2. The addition of section 314.1 of the act shall

1 apply to taxable years beginning after December 31, 2006.

2 Section 3. This act shall take effect immediately.