

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1161 Session of
2007

INTRODUCED BY PIPPY, FOLMER, FONTANA, COSTA, M. WHITE, ERICKSON,
EARLL, WASHINGTON, RAFFERTY, ORIE, C. WILLIAMS, KITCHEN,
RHOADES, WONDERLING, D. WHITE, BROWNE AND REGOLA,
NOVEMBER 13, 2007

REFERRED TO EDUCATION, NOVEMBER 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, in educational
6 improvement tax credit, for the definitions of "educational
7 improvement organization" and "innovative educational
8 program."

9 The General Assembly of the Commonwealth of Pennsylvania
10 hereby enacts as follows:

11 Section 1. The definitions of "educational improvement
12 organization" and "innovative educational program" in section
13 2002-B of the act of March 10, 1949 (P.L.30, No.14), known as
14 the Public School Code of 1949, amended July 11, 2006 (P.L.1092,
15 No.114), are amended to read:

16 Section 2002-B. Definitions.

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

20 * * *

"Educational improvement organization." A nonprofit entity which:

(1) is exempt from Federal taxation under section 501(c)(3) 34 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, a chartered school as defined in section 1376.1(a) or a private school approved in accordance with section 1376 for innovative educational programs.

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.

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"Innovative educational program." An advanced academic or similar program that is not part of the regular academic program of a public school but that enhances the curriculum or academic program of [the] a public school, chartered school as defined in section 1376.1(a) or private school approved in accordance with section 1376, or provides pre-kindergarten programs to public school students[.], students of a chartered school as defined in section 1376.1(a) or students of a private school approved in accordance with section 1376.

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Section 2. This act shall take effect immediately.