

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 700 Session of 2009

INTRODUCED BY HENNESSEY, BRENNAN, CREIGHTON, GEORGE, GIBBONS, GILLESPIE, GINGRICH, GOODMAN, GROVE, HALUSKA, HESS, HUTCHINSON, KILLION, KORTZ, KOTIK, LONGIETTI, MILLARD, MILLER, MILNE, MURT, PHILLIPS, PICKETT, REICHLEY, ROHRER, SIPTROTH, SOLOBAY, STERN, SWANGER, J. TAYLOR, VULAKOVICH, WALKO AND YOUNGBLOOD, MARCH 3, 2009

REFERRED TO COMMITTEE ON FINANCE, MARCH 3, 2009

AN ACT

1 Amending the act of November 26, 1997 (P.L.508, No.55), entitled
2 "An act providing for the tax exemption of institutions of
3 purely public charity; exempting real property owned by
4 State-related universities or Federal Government
5 instrumentalities from taxation; providing for unfair
6 competition; imposing penalties; and making repeals," further
7 providing for accountability and disclosure.

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

10 Section 1. Section 9(d) of the act of November 26, 1997
11 (P.L.508, No.55), known as the Institutions of Purely Public
12 Charity Act, is amended to read:

13 Section 9. Accountability and disclosure.

14 * * *

15 (d) Exemption from filing.--Each of the following
16 institutions of purely public charity shall be exempt from the
17 reporting requirements of this section:

18 (1) A bona fide duly constituted religious institution

1 and such separate groups or corporations which form an
2 integral part of a religious institution and are exempt from
3 filing an annual return pursuant to the Internal Revenue Code
4 of 1986 (Public Law 99-514, 26 U.S.C. § 1 et seq.).

5 (2) An institution of purely public charity which
6 receives contributions of less than [\$25,000] \$50,000 per
7 year provided that the institution's program service revenue
8 does not equal or exceed \$5,000,000.

9 * * *

10 Section 2. This act shall take effect in 60 days.