

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 501 Session of 2009

INTRODUCED BY FOLMER, BROWNE, ALLOWAY, EARLL, ERICKSON, VANCE,  
PICCOLA, WAUGH, WONDERLING, M. WHITE AND D. WHITE,  
MARCH 2, 2009

REFERRED TO FINANCE, MARCH 2, 2009

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," in personal income taxation, providing for a  
11 credit against unreimbursed qualified health insurance  
12 premium payments.

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

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

18 Section 314.1. Unreimbursed Qualified Health Insurance  
19 Premium Payments.--(a) A resident taxpayer shall be allowed a  
20 credit against the tax otherwise due under this article for the  
21 dollar amount of any unreimbursed qualified health insurance  
22 premium payment or payments made by the taxpayer.

1     (b) The credit provided under this section shall not exceed  
2 the amount of the tax otherwise due under this article.

3     (c) For purposes of this section:

4     "Qualified health insurance." An individual or group health,  
5 sickness or accident policy or subscriber contract or  
6 certificate issued by an entity subject to any one of the  
7 following:

8     (1) The act of May 17, 1921 (P.L.682, No.284), known as "The  
9 Insurance Company Law of 1921."

10    (2) The act of December 29, 1972 (P.L.1701, No.364), known  
11 as the "Health Maintenance Organization Act."

12    (3) The act of May 18, 1976 (P.L.123, No.54), known as the  
13 "Individual Accident and Sickness Insurance Minimum Standards  
14 Act."

15    (4) 40 Pa.C.S. Ch. 61 (relating to hospital plan  
16 corporations) or 63 (relating to professional health services  
17 plan corporations).

18    "Unreimbursed qualified health insurance premium payment." A  
19 payment made by a resident taxpayer against the premium due for  
20 the purchase of qualified health insurance, the cost of which is  
21 not reimbursed to the taxpayer by the taxpayer's employer, the  
22 Commonwealth, a municipality or any other entity.

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