

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1137 Session of
1991

INTRODUCED BY DALEY, JOHNSON, KUKOVICH, PETRONE, RAYMOND,
HALUSKA, TRICH, TRELLO, BISHOP, BELFANTI, BELARDI, ANGSTADT,
NAHILL, PESCI, LEVDANSKY, CARLSON, HASAY, ARGALL, MICOZZIE,
MELIO, FOX, TANGRETTI, STEELMAN, McCALL, LaGROTTA,
KRUSZEWSKI, DENT AND RICHARDSON, APRIL 16, 1991

REFERRED TO COMMITTEE ON FINANCE, APRIL 16, 1991

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 for personal income tax forgiveness for
11 volunteer emergency workers.

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 304.1. Special Tax Provisions for Volunteer
18 Workers.--Individuals who serve as volunteer firemen or
19 volunteer ambulance workers shall be entitled to a forgiveness
20 of tax due the Commonwealth under this article in accordance
21 with the following:

1 (1) If the individual has served as a volunteer fireman or
2 volunteer ambulance worker for ten to fourteen years, the
3 forgiveness shall be in the amount of five per cent of the tax
4 due.

5 (2) If the individual has served as a volunteer fireman or
6 volunteer ambulance worker for fifteen to nineteen years, the
7 forgiveness shall be in the amount of ten per cent of the tax
8 due.

9 (3) If the individual has served as a volunteer fireman or
10 volunteer ambulance worker for twenty to twenty-four years, the
11 forgiveness shall be in the amount of fifteen per cent of the
12 tax due.

13 (4) If the individual has served as a volunteer fireman or
14 volunteer ambulance worker for twenty-five to twenty-nine years,
15 the forgiveness shall be in the amount of twenty per cent of the
16 tax due.

17 (5) If the individual has served as a volunteer fireman or
18 volunteer ambulance worker for thirty years or longer, the
19 forgiveness shall be in the amount of twenty-five per cent of
20 the tax due.

21 Section 2. This act shall apply retroactively to January 1
22 of the year in which it is enacted.

23 Section 3. This act shall take effect in 60 days.