

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 999 Session of 2015

INTRODUCED BY TEPLITZ, FONTANA, WOZNIAK, COSTA, TARTAGLIONE,
SCHWANK, BREWSTER, GREENLEAF AND RAFFERTY, SEPTEMBER 15, 2015

REFERRED TO FINANCE, SEPTEMBER 15, 2015

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," authorizing a first responders tax credit for
11 purposes of personal income tax.

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 an article to
16 read:

17 ARTICLE XVIII-G

18 FIRST RESPONDERS TAX CREDIT

19 Section 1801-G. Scope of article.

20 This article relates to first responders tax relief.

21 Section 1802-G. Definitions.

22 The following words and phrases when used in this article

1 shall have the meanings given to them in this section unless the
2 context clearly indicates otherwise:

3 "Department." The Department of Revenue of the Commonwealth.

4 "Secretary." The Secretary of Revenue of the Commonwealth.

5 "Taxpayer." An individual who is subject to tax under
6 Article III.

7 "Volunteer emergency medical technician/paramedic." An
8 individual who has been certified by the Department of Health to
9 provide emergency medical treatment and provides emergency
10 medical treatment on a volunteer basis. The term includes a
11 volunteer paramedic.

12 "Volunteer firefighter." An individual who is a member of a
13 volunteer fire company of this Commonwealth. The term includes a
14 volunteer member of a rescue squad or ambulance service as
15 defined in the act of June 24, 1976 (P.L.424, No.101), referred
16 to as the Emergency and Law Enforcement Personnel Death Benefits
17 Act.

18 Section 1803-G. Credit authorized.

19 (a) General rule.--A taxpayer who is a volunteer firefighter
20 or volunteer emergency medical technician may apply for a tax
21 credit from tax imposed under Article III. By September 15, the
22 taxpayer must submit an application to the department requesting
23 the tax credit. The applicant must be employed as a volunteer
24 firefighter or volunteer emergency medical technician for the
25 tax year that the credit is being requested. The tax credit may
26 be prorated depending on the number of days a taxpayer served as
27 a volunteer firefighter or volunteer emergency medical
28 technician.

29 (b) Amount.--A taxpayer that is qualified under subsection
30 (a) shall receive a first responders tax credit for the taxable

1 year in the amount of \$500 unless the secretary prorates the
2 amount pursuant to subsection (a).

3 Section 1804-G. Report to General Assembly.

4 The secretary shall annually submit to the General Assembly a
5 report relating to the effectiveness of the credit provided by
6 this article not later than March 15 following the year in which
7 the credit is approved. The report shall include the number of
8 taxpayers utilizing the credit as of the date of the report and
9 the number of credits approved and utilized. The report may also
10 include any recommendations for changes in the calculation or
11 administration of the credit.

12 Section 1805-G. Regulations.

13 The secretary shall promulgate regulations necessary for the
14 implementation and administration of this article.

15 Section 2. This act shall apply to taxable years beginning
16 after December 31, 2014.

17 Section 3. This act shall take effect immediately.