

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 829 Session of  
1989

INTRODUCED BY LEH, PITTS, KUKOVICH, NAILOR, DEMPSEY, HAGARTY,  
RITTER, NAHILL, REBER, JACKSON, WOGAN, LASHINGER, TIGUE,  
CAPPABIANCA, SCHULER, MAIALE, HECKLER, TRELLO, PETRARCA,  
MICOZZIE, ROBBINS, VEON, LANGTRY, CIVERA, HALUSKA, ITKIN,  
MOWERY, ANGSTADT, KASUNIC, DISTLER, MERRY, SEMMEL, WASS,  
MARKOSEK, NOYE, CAWLEY, JOHNSON, J. L. WRIGHT, GIGLIOTTI,  
CLYMER, BUNT, SERAFINI, E. Z. TAYLOR, MELIO, McVERRY,  
LAUGHLIN, STUBAN, GRUPPO, OLASZ, STAIRS, MORRIS, BARLEY,  
GEIST, DeLUCA, SAURMAN AND FLICK, APRIL 3, 1989

REFERRED TO COMMITTEE ON FINANCE, APRIL 3, 1989

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 a credit against personal income  
11 tax for food donated to nonprofit organizations which provide  
12 food to individuals in need.

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 315.1. Donation of Food to Nonprofit  
19 Organizations.-- (a) When a taxpayer donates food to a

1 nonprofit organization which provides food to individuals in  
2 need, the value of the food donated, as determined under  
3 subsection (b), shall be allowed to the taxpayer as a credit  
4 against the tax imposed on him by this article.

5 (b) The nonprofit organization receiving the donation shall  
6 ascertain the value of the food under regulations promulgated by  
7 the department and shall designate this value on a form  
8 prescribed by the department.

9 Section 2. Section 401(3)1. of the act, amended December 23,  
10 1983 (P.L.370, No.90), is amended by adding a clause to read:

11 Section 401. Definitions.--The following words, terms, and  
12 phrases, when used in this article, shall have the meaning  
13 ascribed to them in this section, except where the context  
14 clearly indicates a different meaning:

15 \* \* \*

16 (3) "Taxable income." 1. \* \* \*

17 (p) When a corporation donates food to a nonprofit  
18 organization which provides food to individuals in need, the  
19 value of the food donated, as determined under section 315.1(b),  
20 shall be allowed as a deduction from taxable income.

21 \* \* \*

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