

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 752 Session of
1997

INTRODUCED BY C. WILLIAMS, THOMAS, DeWEESE, BELARDI, ROONEY,
ITKIN, HORSEY, CALTAGIRONE, STURLA, BEBKO-JONES, LAUGHLIN,
PRESTON, KIRKLAND, MILLER, BUNT AND MELIO, MARCH 11, 1997

REFERRED TO COMMITTEE ON FINANCE, MARCH 11, 1997

AN ACT

1 Amending the act of December 17, 1990 (P.L.742, No.185),
2 entitled "An act providing for restrooms in facilities where
3 the public congregates; and requiring that restroom
4 facilities be provided for women on an equitable basis,"
5 further providing for legislative intent, for definitions and
6 for restroom requirements; and providing for a tax credit.

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

9 Section 1. Section 1 of the act of December 17, 1990
10 (P.L.742, No.185), entitled, "An act providing for restrooms in
11 facilities where the public congregates; and requiring that
12 restroom facilities be provided for women on an equitable
13 basis," is amended to read:

14 Section 1. Statement of purpose.

15 The purpose of this act is to end the inequitable delays
16 which women face when they need to use restroom facilities in
17 public places when men are rarely required to wait for the same
18 purpose and to facilitate changing of infants' diapers by men
19 and women in restroom facilities.

Section 2. The definition of "facilities where the public congregates" in section 2 of the act is amended to read:

Section 2. Definitions.

The following words and phrases when used in this act shall have the meanings given to them in this section unless the context clearly indicates otherwise:

* * *

"Facilities where the public congregates." Sports and entertainment arenas, stadiums, community and convention halls, specialty event centers, amusement facilities, ski resorts, public airports and public middle schools and high schools. The term includes specialty event centers in public parks.

* * *

Section 3. Section 3 of the act is amended to read:

Section 3. Restroom requirements.

(a) Number of water closets and lavatories.--Publicly and privately owned facilities where the public congregates shall be equipped with sufficient temporary or permanent restrooms to meet the needs of the public at peak hours. More water closets and lavatories shall be provided for women than for men by a ratio determined by the department. Facilities shall conform with and be approved by the department in accordance with the provisions of the act of April 27, 1927 (P.L.465, No.299), referred to as the Fire and Panic Act.

(b) Diaper changing area.--

(1) Water closets and lavatories for men and women in facilities where the public congregates shall contain an area designed and devoted exclusively for the changing of diapers or similar garments worn by infants.

(2) Paragraph (1) shall not apply to public middle

1 schools and high schools.

2 (c) Tax credit.--

3 (1) A person who furnishes a diaper changing area under
4 subsection (b) is eligible for a tax credit under paragraph
5 (2) in the amount of the cost of furnishing the diaper
6 changing area. A credit under this paragraph may not exceed
7 \$600.

8 (2) A taxpayer who is eligible under paragraph (1) may
9 utilize the tax credit as follows:

10 (i) If the taxpayer is an individual, the credit is
11 available for the individual against the tax imposed
12 under Article III of the act of March 4, 1971 (P.L.6,
13 No.2), known as the Tax Reform Code of 1971.

14 (ii) If the taxpayer is a Pennsylvania S
15 corporation, a partnership or an unincorporated
16 association, the credit is available on a pro rata basis
17 for each partner or member against the tax imposed under
18 Article III of the Tax Reform Code of 1971.

19 (iii) If the taxpayer is not subject to taxation
20 under Article III of the Tax Reform Code of 1971, the
21 credit is available against the applicable tax imposed by
22 the Tax Reform Code of 1971.

23 (3) The Department of Revenue shall promulgate
24 regulations to administer this subsection.

25 Section 4. This act shall apply as follows:

26 (1) The amendment of sections 1, 2 and 3 of the act
27 shall apply to facilities where construction or renovation
28 commences on or after the effective date of this act.

29 (2) The addition of section 3(c) of the act shall apply
30 to taxable years beginning after December 31, 1996.

1 Section 5. This act shall take effect in 120 days.