

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2951 Session of  
1998

INTRODUCED BY C. WILLIAMS, WALKO, BELARDI, COY, SHANER,  
TRAVAGLIO, EVANS, BEBKO-JONES, PETRARCA, TIGUE, MANDERINO,  
CORPORA, READSHAW, SANTONI, MARKOSEK, DeLUCA, BOSCOLA, ORIE,  
McCALL, HARHAI, GIGLIOTTI, BISHOP, STETLER, WASHINGTON,  
JAMES, YOUNGBLOOD, THOMAS, BROWNE, CARONE, BOYES, LAUGHLIN,  
JOSEPHS AND MAHER, NOVEMBER 16, 1998

REFERRED TO COMMITTEE ON RULES, NOVEMBER 16, 1998

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 child-care credit against  
11 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 a section to  
16 read:

17 Section 304.1. Credit for Child Care.--(a) A taxpayer is  
18 entitled to a credit against the tax imposed by this article in  
19 accordance with this section.

20 (b) A taxpayer is eligible for the credit under this section

1 if all of the following apply:

2 (1) The taxpayer is the parent of a child who:

3 (i) is under the age of thirteen; and

4 (ii) resides with the taxpayer.

5 (2) The taxpayer and, if the taxpayer is married, the

6 taxpayer's spouse works at least forty hours per week.

7 (3) The taxpayer pays for child care for the child referred

8 to in clause (1).

9 (c) The amount of the credit under subsection (b) shall be

10 the per cent specified in section 302(a)(2) or (b)(2) of the

11 amount spent by the taxpayer on child care under subsection

12 (b)(3).

13 Section 2. The addition of section 304.1 of the act shall

14 apply to taxable years beginning after December 31, 1998.

15 Section 3. This act shall take effect immediately.