THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 206   Session of 1999

INTRODUCED BY L. I. COHEN, READSHAW, THOMAS, COY, YOUNGBLOOD, SATHER, SAINATO, McCALL, CURRY, ZUG, CAWLEY, FORCIER, MARSICO, LAUGHLIN, STABACK, MELIO, ROHRER, CORRIGAN, DeLUCA, SEYFERT, TRELLO, MARKOSEK, HERMAN, JAMES, BELARDI, VAN HORNE, RAMOS, C. WILLIAMS, STEVENSON, BAKER, KAISER, SURRA, TRICH, SCHRODER, ARGALL, DALEY, WASHINGTON, PIPPY, McGILL, PETRARCA, E. Z. TAYLOR, STEELMAN, SERAFINI AND MAHER, JANUARY 28, 1999

REFERRED TO COMMITTEE ON FINANCE, JANUARY 28, 1999

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 volunteer firefighter tax credits.

11   The General Assembly of the Commonwealth of Pennsylvania

12 hereby enacts as follows:

13   Section 1. The act of March 4, 1971 (P.L.6, No.2), known as

14 the Tax Reform Code of 1971, is amended by adding a section to

15 read:

16   Section 315.6. Volunteer Firefighter Tax Credit.--(a) An

17 individual who has served for at least ten years as a volunteer

18 firefighter shall be allowed a credit against the tax due under

19 this article.

1   (b) The amount of the tax credit available shall be equal to

2   ten per cent of the tax liability for the current tax year. The

3   credit must be applied against taxes due in the current tax

4   year. The credit may not be carried back to prior tax years, nor

5   may it be carried forward to future tax years.

6   Section 2. This act shall apply to taxable years beginning

7   January 1, 2000.

8   Section 3. This act shall take effect immediately.