

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 440 Session of
2005

INTRODUCED BY CAPPELLI, BAKER, CALTAGIRONE, CREIGHTON, DeLUCA,
DeWEESE, FABRIZIO, FAIRCHILD, GERGELY, GOODMAN, HARRIS,
KIRKLAND, LEDERER, MANN, McILHATTAN, NAILOR, PALLONE,
PETRARCA, PHILLIPS, PICKETT, READSHAW, SANTONI, B. SMITH,
E. Z. TAYLOR, J. TAYLOR, TURZAI, WALKO, YOUNGBLOOD, YUDICHAK,
ZUG AND JAMES, FEBRUARY 14, 2005

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 14, 2005

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 personal income tax credit for
11 blood donors.

12 The General Assembly of the Commonwealth of Pennsylvania
13 hereby enacts as follows:

14 Section 1. Section 301 of the act of March 4, 1971 (P.L.6,
15 No.2), known as the Tax Reform Code of 1971, is amended by
16 adding definitions to read:

17 Section 301. Definitions.--The following words, terms and
18 phrases when used in this article shall have the meaning
19 ascribed to them in this section except where the context
20 clearly indicates a different meaning, and, unless specifically

provided otherwise, any reference in this article to the Internal Revenue Code of 1986 shall mean the Internal Revenue Code of 1986 (Public Law 99-514, 26 U.S.C. § 1 et seq.), as amended to January 1, 1997:

* * *

(b.1) "Blood donor" means any individual who weighs at least 110 pounds, is between 17 years of age and 76 years of age, is free of disease and/or illness and has donated a unit of blood at least three times in one calendar year without receiving any monetary compensation for the donated blood.

* * *

(x) "Unit of blood" means one pint of healthy human blood containing red cells, white cells, platelets and plasma that has gone through and passed all mandatory testing.

Section 2. The act is amended by adding a section to read:

Section 314.1. Tax Credits for Blood Donors.--(a) An individual taxpayer shall be eligible for a credit against the tax imposed by this article after donating at least three units of blood. The credit, after three units donated, shall be thirty dollars (\$30), then ten dollars (\$10) for each additional unit donated in that year not to exceed seventy dollars (\$70) or seven (7) units and shall be deducted from the individual's personal income tax due at the end of the current tax year.

(b) The credit provided under this section shall not exceed the amount of tax otherwise due under this article.

(c) The taxpayer seeking credit under subsection (a) shall present such documentation for proof that the taxpayer donated the amount of blood that the taxpayer claims a tax credit for.

(d) The Secretary of Revenue may promulgate rules and regulations to administer the tax credit authorized under

1 subsection (a).

2 Section 3. The addition of the definitions of "blood donor"
3 and "unit of blood" in section 301 and the addition of section
4 314.1 of the act shall apply to taxable years beginning after
5 December 31, 2007.

6 Section 4. This act shall take effect immediately.