

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 862 Session of 2009

INTRODUCED BY REICHLEY, BELFANTI, BEYER, BOYD, BRENNAN,  
CALTAGIRONE, CREIGHTON, DALLY, DENLINGER, EVERETT, GEIST,  
GINGRICH, HORNAMAN, KILLION, KORTZ, LONGIETTI, MAJOR, MURT,  
PETRARCA, PICKETT, PYLE, RAPP, READSHAW, ROHRER, SCAVELLO,  
SIPTROTH, TRUE, YOUNGBLOOD AND QUINN, MARCH 11, 2009

REFERRED TO COMMITTEE ON FINANCE, MARCH 11, 2009

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 tax credit for donation of used  
11 computers; and further defining "taxable income" relating to  
12 the corporate net income tax.

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 314.1. Tax Credit for Donation of Used Computers.--

19 (a) A taxpayer shall be allowed a credit against the tax  
20 imposed by this article for the donation of a used computer to a  
21 charitable organization, volunteer firemen's organization,

1 nonprofit education institution or religious organization. The  
2 credit authorized by this section shall be equal to the fair  
3 market value of the used computer multiplied by the rate of tax  
4 imposed pursuant to section 302.

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

7 (c) The Secretary of Revenue may promulgate regulations to  
8 implement this section.

9 Section 2. Section 401(3)1 of the act is amended by adding a  
10 paragraph 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 (t) An additional deduction shall be allowed from taxable  
18 income in the amount of the fair market value of a used computer  
19 donated to a charitable organization, volunteer firemen's  
20 organization, nonprofit education institution or religious  
21 organization.

22 \* \* \*

23 Section 3. This act shall apply to taxable years beginning  
24 after December 31, 2008.

25 Section 4. This act shall take effect immediately.