

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2618 Session of 2010

INTRODUCED BY MAHONEY, SANTARSIERO, BELFANTI, BEYER, BRADFORD, BRENNAN, CASORIO, CLYMER, CONKLIN, D. COSTA, DeLUCA, DRUCKER, EVERETT, FAIRCHILD, FARRY, GABLER, GEORGE, GIBBONS, GOODMAN, GROVE, GRUCELA, HALUSKA, HORNAMAN, HOUGHTON, KRIEGER, KULA, LENTZ, LEVDANSKY, LONGIETTI, MARKOSEK, McILVAINE SMITH, METZGAR, MICOZZIE, MILLER, MILNE, MUNDY, MURT, O'NEILL, PAYNE, READSHAW, ROAE, ROCK, SHAPIRO, SIPTROTH, K. SMITH, M. SMITH, VULAKOVICH, WAGNER AND YUDICHAK, JUNE 29, 2010

REFERRED TO COMMITTEE ON FINANCE, JUNE 29, 2010

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," in volunteer responder retention and recruitment
11 tax credit, further providing for taxpayer eligibility and
12 for guidelines; and making a related repeal.

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

15 Section 1. Sections 1804-D(b) and 1810-D of the act of March
16 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971,
17 added July 9, 2008 (P.L.922, No.66), are amended to read:

18 Section 1804-D. Taxpayer eligibility.

19 * * *

20 (b) Maximum credit.--The following shall apply:

1 [(1) A taxpayer who qualifies under subsection (a) may
2 claim a tax credit of \$100.]

3 (1) (i) For the taxable year beginning after December
4 31, 2007, and before January 1, 2009, a taxpayer who
5 qualifies under subsection (a) may claim a tax credit of
6 \$100.

7 (ii) For the taxable year beginning after December
8 31, 2008, and before January 1, 2010, a taxpayer who
9 qualifies under subsection (a) may claim a tax credit of
10 \$200.

11 (iii) For the taxable year beginning after December
12 31, 2009, and before January 1, 2011, a taxpayer who
13 qualifies under subsection (a) may claim a tax credit of
14 \$300.

15 (iv) For the taxable year beginning after December
16 31, 2010, and before January 1, 2012, a taxpayer who
17 qualifies under subsection (a) may claim a tax credit of
18 \$400.

19 (v) For the taxable year beginning after December
20 31, 2011, and before January 1, 2013, and each taxable
21 year thereafter, a taxpayer who qualifies under
22 subsection (a) may claim a tax credit of \$500.

23 (2) (i) If the taxpayer is not an active volunteer for
24 the entire tax year, the amount of the tax credit shall
25 be prorated and the credit amount shall equal the maximum
26 amount of credit for the tax year, divided by 12,
27 multiplied by the number of months in the tax year the
28 taxpayer was an active volunteer. The credit shall be
29 rounded to the nearest \$5.

30 (ii) If the taxpayer is an active volunteer during

any part of a month, the taxpayer shall be considered an active volunteer for the entire month.

Section 1810-D. Guidelines.

(a) General rule.--The department shall adopt guidelines, including forms, necessary to administer this article. The department may require proof of the claim for tax credit.

(b) Limitation.--The department shall adopt guidelines that permit an eligible claimant to file a joint State tax return.

Section 2. Repeals are as follows:

(1) The General Assembly declares that the repeal under paragraph (2) is necessary to effectuate the amendment of section 1804-D(b) of the act.

(2) Section 4 of the act of July 9, 2008 (P.L.922, No. 66), entitled "An act amending the act of March 4, 1971 (P.L. 6, No.2), entitled 'An act relating to tax reform and State taxation by codifying and enumerating certain subjects of taxation and imposing taxes thereon; providing procedures for the payment, collection, administration and enforcement thereof; providing for tax credits in certain cases; conferring powers and imposing duties upon the Department of Revenue, certain employers, fiduciaries, individuals, persons, corporations and other entities; prescribing crimes, offenses and penalties,' in personal income tax, providing for alternative special tax provision for poverty study; further providing for contributions to breast and cervical cancer research; and providing for volunteer responder retention and recruitment tax credit," is repealed.

Section 3. This act shall take effect immediately.