

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 680 Session of 2009

INTRODUCED BY WONDERLING, FOLMER, BOSCOLA, RAFFERTY, KITCHEN AND  
COSTA, MARCH 23, 2009

REFERRED TO FINANCE, MARCH 23, 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," in personal income tax, providing for a credit  
11 for school board service expenses.

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 314.1. Expenses for Services on School Board.--A  
18 resident taxpayer shall be allowed a credit against the tax  
19 otherwise due under this article for unreimbursed expenses  
20 incurred by the taxpayer for service on a board of school  
21 directors.

22 Section 2. The addition of section 314.1 of the act shall

1 apply to taxable years beginning after December 31, 2008.

2 Section 3. This act shall take effect immediately.