

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 634 Session of
2011

INTRODUCED BY BRUBAKER, BREWSTER, TOMLINSON, COSTA, PICCOLA,
EARLL, ARGALL, SMUCKER, ORIE, YAW, ERICKSON, BOSCOLA, STACK,
KASUNIC, TARTAGLIONE, PIPPY, DINNIMAN, WILLIAMS, D. WHITE,
BAKER, SOLOBAY, FONTANA, YUDICHAK, MENSCH, VANCE, WOZNIAK,
ALLOWAY, BROWNE, WASHINGTON, FARNESE AND WARD,
FEBRUARY 24, 2011

SENATOR BRUBAKER, FINANCE, AS AMENDED, JUNE 22, 2011

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 neighborhood assistance tax credit, further
11 providing for DEFINITIONS AND FOR tax credit. ←

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

14 ~~Section 1. Section 1904 A of the act of March 4, 1971~~ ←
15 ~~(P.L.6, No.2), known as the Tax Reform Code of 1971, is amended~~
16 ~~by adding a subsection to read:~~

17 ~~Section 1904 A. Tax Credit. * * *~~

18 ~~(b.2) When approving applications for neighborhood~~
19 ~~assistance tax credits, the secretary shall take into special~~
20 ~~consideration applications which involve charitable food~~

1 ~~programs and dedicate at least twenty five per cent of the~~
2 ~~available tax credits for these purposes.~~

3 * * *

4 SECTION 1. THE DEFINITION OF "COMMUNITY SERVICES" IN SECTION ←
5 1902-A OF THE ACT OF MARCH 4, 1971 (P.L.6, NO.2), KNOWN AS THE
6 TAX REFORM CODE OF 1971, AMENDED MAY 7, 1997 (P.L.85, NO.7), IS
7 AMENDED AND THE SECTION IS AMENDED BY ADDING A DEFINITION TO
8 READ:

9 SECTION 1902-A. DEFINITIONS.--THE FOLLOWING WORDS, TERMS AND
10 PHRASES, WHEN USED IN THIS ARTICLE, SHALL HAVE THE MEANINGS
11 ASCRIBED TO THEM IN THIS SECTION, EXCEPT WHERE THE CONTEXT
12 CLEARLY INDICATES A DIFFERENT MEANING:

13 * * *

14 "CHARITABLE FOOD PROGRAM." AN EMERGENCY FOOD PROVIDER OR A
15 REGIONAL FOOD BANK AS DEFINED IN SECTION 2 OF THE ACT OF
16 DECEMBER 11, 1992 (P.L.807, NO.129), KNOWN AS THE STATE FOOD
17 PURCHASE PROGRAM ACT.

18 "COMMUNITY SERVICES." ANY TYPE OF COUNSELING AND ADVICE,
19 EMERGENCY ASSISTANCE, FOOD ASSISTANCE OR MEDICAL CARE FURNISHED
20 TO INDIVIDUALS OR GROUPS IN AN IMPOVERISHED AREA.

21 * * *

22 SECTION 2. SECTION 1904-A(B.1) OF THE ACT, AMENDED JULY 25,
23 2007 (P.L.373, NO.55), IS AMENDED TO READ:

24 SECTION 1904-A. TAX CREDIT.--* * *

25 (B.1) THE SECRETARY SHALL TAKE INTO SPECIAL CONSIDERATION,
26 WHEN APPROVING APPLICATIONS FOR NEIGHBORHOOD ASSISTANCE TAX
27 CREDITS, APPLICATIONS WHICH INVOLVE:

28 (1) MULTIPLE PROJECTS IN VARIOUS MARKETS THROUGHOUT THIS
29 COMMONWEALTH[.]; AND

30 (2) CHARITABLE FOOD PROGRAMS.

1 * * *

2 SECTION 3. THIS ACT SHALL APPLY TO FISCAL YEARS BEGINNING
3 AFTER JUNE 30, 2011.

4 Section ~~2~~ 4. This act shall take effect immediately.

