

AMENDMENTS TO HOUSE BILL NO. 48

Sponsor: REPRESENTATIVE WHITE

Printer's No. 36

1 Amend Bill, page 1, line 10, by inserting after "penalties,"

2 providing for a tax credit for adoption of dog or cat; and

3 Amend Bill, page 1, lines 14 through 16, by striking out all
4 of said lines and inserting

5 Section 1. The act of March 4, 1971 (P.L.6, No.2), known as
6 the Tax Reform Code of 1971, is amended by adding a section to
7 read:

8 Section 314.1. Tax Credit for Adoption of Dog or Cat.--(a)
9 A taxpayer shall be allowed a credit against the tax otherwise
10 due under this article for the cost of adopting a dog or cat
11 from a qualifying pound, shelter, society or association for the
12 prevention of cruelty to animals, humane society or dog, cat or
13 other protective or rescue association located in this
14 Commonwealth. The amount of the credit shall be three hundred
15 dollars (\$300) per taxable year for any individual taxpayer.

16 (b) The department shall not approve, in the aggregate, more
17 than three million seven hundred fifty thousand dollars
18 (\$3,750,000) of tax credits under this section in any calendar
19 year.

20 (c) No taxpayer who has been convicted of a violation of 18
21 Pa.C.S. § 3129 (relating to sexual intercourse with animal) or
22 5511 (relating to cruelty to animals) may be eligible for the
23 tax credit under this section.

24 (d) This section shall expire five years from the effective
25 date of this section.

26 Section 2. Section 2111 of the act is amended by adding a
27 subsection to read:

28 Amend Bill, page 3, line 5, by striking out "2" and inserting

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30 Amend Bill, page 3, line 7, by striking out "3" and inserting

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