

AMENDMENTS TO HOUSE BILL NO. 309

Sponsor: REPRESENTATIVE GROVE

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1 Amend Bill, page 3, lines 2 through 4, by striking out "The
2 term shall include the shareholder of a Pennsylvania" in line 2
3 and all of lines 3 and 4

4 Amend Bill, page 4, line 12, by inserting after "SHALL"
5 verify with the Department of Revenue that the taxpayer has
6 filed all required State tax reports and returns for all
7 applicable tax years and paid any balance of State tax due as
8 determined at settlement, assessment or determination by the
9 Department of Revenue and

10 Amend Bill, page 5, line 15, by inserting after "DEPARTMENT"
11 , in conjunction with the Department of Revenue,

12 Amend Bill, page 5, by inserting between lines 27 and 28

13 (8) Before an application is approved under paragraph
14 (6), the Department of Revenue shall make a finding that the
15 applicant has filed all required State tax reports and
16 returns for all applicable tax years and paid any balance of
17 State tax due as determined at settlement, assessment or
18 determination by the Department of Revenue.

19 Amend Bill, page 6, lines 20 through 30; page 7, lines 1
20 through 15, by striking out all of said lines on said pages and
21 inserting

22 Section 1906-B. Pass-through entity.

23 (a) General rule.--If a pass-through entity has any unused
24 tax credit under section 1905-B, it may elect in writing,
25 according to procedures established by the Department of
26 Revenue, to transfer all or a portion of the credit to
27 shareholders, members or partners, in proportion to the share of
28 the entity's distributive income to which the shareholder,
29 member or partner is entitled.

30 (b) Limitation.--A pass-through entity and a shareholder,
31 member or partner of a pass-through entity shall not claim the

1 credit under subsection (a) for the same qualified expense.
2 (c) Application.--A shareholder, member or partner of a
3 pass-through entity to whom a credit is transferred under
4 subsection (a) shall immediately claim the credit in the taxable
5 year in which the transfer is made. The shareholder, member or
6 partner may not carry forward, carry back, obtain a refund of or
7 sell or assign the credit.

8 Amend Bill, page 8, lines 11 through 15, by striking out "
9 THE TERMINATION DATE IN SECTION 41(H) OF THE" in line 11 and all
10 of lines 12 through 15 and inserting

11 A taxpayer shall not be entitled to a tax credit under this
12 article if the taxpayer receives a tax credit for the same
13 natural gas vehicle under any other program administered by the
14 Commonwealth.

15 Amend Bill, page 8, line 22, by inserting after
16 "CERTIFICATE."

17 This paragraph shall not apply if the taxpayer sells the
18 vehicle in exchange for a vehicle which would also qualify
19 for the tax credit.