

AMENDMENTS TO HOUSE BILL NO. 376

Sponsor: REPRESENTATIVE STAATS

Printer's No. 367

1 Amend Bill, page 1, lines 13 through 20; page 2, lines 1
2 through 12; by striking out all of said lines on said pages

3 Amend Bill, page 2, lines 28 through 30; page 3, lines 1
4 through 23; by striking out all of said lines on said pages and
5 inserting

6 "Department." The Department of Revenue of the Commonwealth.

7 "Equipment." Personal property purchased by a volunteer
8 emergency responder in order to perform duties as a member of a
9 volunteer emergency service organization. The term includes, but
10 is not limited to, helmets, jackets, protection gear, boots and
11 fire suits.

12 "Qualified purchase." Equipment purchased by a taxpayer
13 during the taxable year in which a tax credit will be claimed.

14 "Qualified tax liability." The liability for taxes imposed
15 under Article III for taxable years beginning after December 31,
16 2019.

17 "Tax credit." The Volunteer Emergency Responder Equipment
18 Tax Credit authorized under this article.

19 "Taxpayer." A volunteer emergency responder claiming a tax
20 credit under this article. The term includes an individual or
21 individuals filing jointly.

22 "Volunteer emergency responder." A member of a volunteer
23 emergency service organization.

24 "Volunteer emergency service organization." An organization
25 that is a volunteer fire company, volunteer ambulance service or
26 volunteer rescue company as those terms are defined in 35
27 Pa.C.S. (relating to health and safety).

28 Section 1803-H. Application.

29 (a) Application to department.--A taxpayer may submit an
30 application for a tax credit in a form and manner prescribed by
31 the department. The application shall contain the following
32 information:

33 (1) The name and location of the volunteer emergency
34 service organization of which the taxpayer is a volunteer
35 emergency responder.

1 (2) A certification for the applicant described in
2 section 1805-H.

3 (3) An itemized list of equipment purchased, including
4 price and date of purchase.

5 (4) Any other information required by the department.

6 (b) Procedure.--The application shall be attached to the
7 applicant's annual tax return required to be filed under Article
8 III.

9 Section 1804-H. Tax credit.

10 (a) General rule.--A taxpayer may claim a tax credit against
11 the taxpayer's qualified tax liability incurred in the taxable
12 year for which the tax credit was approved.

13 (b) Joint return.--A tax credit granted under this article
14 may be applied to the spouse of an eligible applicant if both
15 the eligible applicant and the spouse report income on a joint
16 income tax return.

17 (c) Maximum credit.--

18 (1) A taxpayer who qualifies under subsection (a) may
19 claim a tax credit up to the amount of qualified purchases
20 made but the credit shall not exceed \$500 in a single taxable
21 year.

22 (2) The department may not award more than \$10,000,000
23 in tax credits in a single taxable year.

24 (3) If the total amount of eligible tax credits claimed
25 under this article in a taxable year exceeds \$10,000,000, the
26 department shall equally divide the amount of the tax credit
27 per applicant.

28 Section 1805-H. Certification.

29 Prior to submitting an application to the department under
30 this article:

31 (1) The taxpayer must sign and submit the application to
32 the chief or supervisor of the volunteer emergency service
33 organization where the taxpayer serves.

34 (2) The chief or supervisor and another officer of the
35 volunteer emergency service organization must sign the
36 application attesting to the individual's status as a
37 volunteer with that specific organization.

38 Section 1806-H. Carryover, carryback and refund.

39 A tax credit may not be carried back, carried forward or used
40 to obtain a refund.

41 Section 1807-H. Guidelines.

42 The department shall adopt guidelines and regulations as
43 necessary to administer this article.

44 Section 2. This act shall apply to tax years beginning after
45 December 31, 2019.

46 Section 3. This act shall take effect immediately.