

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2176 Session of
1993

INTRODUCED BY SAURMAN, GODSHALL, TULLI, CAWLEY, L. I. COHEN,
STEELMAN, GERLACH, FLICK, HENNESSEY, GEIST AND LAUB,
OCTOBER 13, 1993

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 13, 1993

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," providing for a tax credit for taxpayers who use
11 public transit as their source of transportation to their
12 place of employment.

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

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

18 Section 315.1. Tax Credit for Public Transportation
19 Expenses.--(a) A taxpayer may claim a credit against the tax
20 imposed under this article in an amount equal to twenty-five per
21 cent of the total amount of expenses incurred in using public
22 transportation to commute to the taxpayer's place of employment

1 during the taxable year.

2 (b) The term "expenses" as used in subsection (a) shall not
3 include any expenses reimbursed to the taxpayer from any source.

4 (c) This section shall apply to taxable years commencing
5 January 1, 1994.

6 (d) The department shall promulgate the necessary
7 regulations to carry out this section.

8 Section 2. This act shall take effect immediately.