

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1302 Session of
2007

INTRODUCED BY BAKER, FAIRCHILD, ARGALL, HENNESSEY, ADOLPH, BASTIAN, BELFANTI, BENNINGHOFF, BOYD, CALTAGIRONE, CAPPELLI, CASORIO, CAUSER, CREIGHTON, CUTLER, DeLUCA, EVERETT, FABRIZIO, FLECK, GEIST, GEORGE, GIBBONS, GILLESPIE, GINGRICH, HARRIS, HERSHEY, HESS, HORNAMAN, HUTCHINSON, M. KELLER, KILLION, KING, KORTZ, KOTIK, KULA, MAJOR, MARSHALL, MARSICO, McILHATTAN, MICOZZIE, MILNE, MOYER, MURT, MYERS, NAILOR, PAYNE, PEIFER, PETRONE, PHILLIPS, PICKETT, PYLE, QUINN, RAPP, RAYMOND, READSHAW, REED, REICHLEY, RUBLEY, SAYLOR, SCAVELLO, SCHRODER, K. SMITH, SOLOBAY, SONNEY, STABACK, R. STEVENSON, TRUE, VULAKOVICH, WALKO, WANSACZ AND J. WHITE, MAY 18, 2007

REFERRED TO COMMITTEE ON FINANCE, MAY 18, 2007

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," authorizing a tax credit for a member of a
11 volunteer emergency service organization who purchases fire
12 equipment with personal income.

13 The General Assembly finds and declares as follows:

14 (1) It is estimated that more than 90% of Pennsylvania's
15 emergency services organizations are volunteer organizations.

16 (2) Volunteer emergency service organizations are
17 estimated to save Pennsylvania taxpayers as much as
18 \$6,000,000 per year.

1 company, volunteer ambulance service or volunteer rescue squad
2 located in this Commonwealth.

3 "Equipment." Acceptable equipment includes, but is not
4 limited to, helmets, jackets, protection gear, boots, fire
5 suits, etc.

6 Section 1803-C. Tax credit.

7 Volunteer emergency responders who purchase equipment with
8 their personal income may claim a tax credit of up to \$500 from
9 tax imposed under Article III (relating to personal income tax).
10 If the emergency responder's total State income tax liability is
11 less than \$500, the credit shall equal the remaining tax
12 liability.

13 Section 2. This act shall take effect immediately.