

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2426 Session of
2010

INTRODUCED BY MCGEEHAN, BISHOP, BRIGGS, BROWN, CALTAGIRONE,
CARROLL, CONKLIN, DALEY, DONATUCCI, GEIST, GERBER, JOSEPHS,
KILLION, KULA, MAHONEY, MILNE, MURT, PAYTON, QUINN, READSHAW
AND THOMAS, APRIL 19, 2010

REFERRED TO COMMITTEE ON FINANCE, APRIL 19, 2010

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 healthy living
11 expenses.

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

14 Section 1. Article XVIII-C of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, added July
16 9, 2008 (P.L.922, No.66), is amended to read:

ARTICLE XVIII-C

[(Reserved)]

HEALTHY LIVING TAX CREDIT

20 Section 1801-C. Definitions.

21 The following words and phrases when used in this article

1 shall have the meanings given to them in this section unless the
2 context clearly indicates otherwise:

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

4 "Qualified expenses relating to healthy living." Expenses
5 relating to any of the following:

6 (1) The purchase of exercise equipment.

7 (2) The cost of membership at a gym or other similar
8 facility.

9 (3) The cost of a class involving physical activity,
10 including sports, dance or martial arts.

11 (4) Other healthy living expenses as determined by the
12 Department of Revenue.

13 Section 1802-C. Tax credit.

14 (a) General rule.--Except as provided in this article, a
15 taxpayer may claim a tax credit equal to the amount paid by the
16 taxpayer during the taxable year for qualified expenses relating
17 to healthy living against the tax imposed under Article III.

18 (b) Limit.--A claim for a tax credit under subsection (a)
19 may not exceed \$1,000 in a taxable year.

20 Section 1803-C. Payment for child's expenses.

21 A taxpayer who is a parent or legal guardian, or another
22 taxpayer filing a joint individual income tax return with the
23 taxpayer, who paid for qualified expenses relating to healthy
24 living for his or her child shall be allowed a tax credit
25 pursuant to this article.

26 Section 1804-C. Regulations.

27 The department shall promulgate regulations necessary for the
28 implementation and administration of this article.

29 Section 2. This act shall apply to all tax years beginning
30 after December 31, 2010.

1 Section 3. This act shall take effect in 60 days.