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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE RESOLUTION

No. 127 Session of  
2009

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INTRODUCED BY LEVDANSKY, BELFANTI, BRENNAN, BRIGGS, COHEN,  
D. COSTA, GEORGE, GODSHALL, GOODMAN, HORNAMAN, KORTZ,  
MANDERINO, MANN, MELIO, MUNDY, MUSTIO, PASHINSKI, PRESTON,  
READSHAW, SANTONI, SCAVELLO, SHAPIRO, SIPTROTH, STURLA AND  
DeLUCA, MARCH 9, 2009

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REFERRED TO COMMITTEE ON FINANCE, MARCH 9, 2009

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A RESOLUTION

1 Directing the Legislative Budget and Finance Committee to  
2 determine the impact of Pennsylvania's tax credit programs on  
3 the Commonwealth's economy, job market and State and local  
4 tax revenues.

5 WHEREAS, The Commonwealth of Pennsylvania has enacted at  
6 least 18 different tax credit programs that apply to businesses  
7 and other taxpayers; and

8 WHEREAS, These tax credit programs vary in size, scope and  
9 purpose; and

10 WHEREAS, Taken together, the Commonwealth's tax credit  
11 programs total approximately \$350 million annually; and

12 WHEREAS, Information on the effectiveness of the  
13 Commonwealth's tax credit programs in achieving their respective  
14 goals and objectives is important information for the General  
15 Assembly to consider; therefore be it

16 RESOLVED, That the Legislative Budget and Finance Committee  
17 conduct a study to determine the effect of the Commonwealth's

1 tax credit programs on the Commonwealth's economy, job market  
2 and State and local tax revenues; and be it further

3 RESOLVED, That the Legislative Budget and Finance Committee  
4 study include an assessment of the:

5 (1) neighborhood assistance programs (Article XIX-A of  
6 the Tax Reform Code of 1971);

7 (2) employment incentive payments (Article XIX-A of the  
8 Tax Reform Code of 1971);

9 (3) Homeowner's Emergency Mortgage Assistance Fund  
10 (Article IV-C of the Housing Finance Agency Law);

11 (4) job creation tax credit (Article XVIII-B of the Tax  
12 Reform Code of 1971);

13 (5) research and development tax credit (Article XVII-B  
14 of the Tax Reform Code of 1971);

15 (6) keystone opportunity zone (Act 92 of October 6,  
16 1998);

17 (7) coal waste removal and ultraclean fuels tax credit  
18 (Article XVIII-A of the Tax Reform Code of 1971);

19 (8) educational improvement tax credit (Article XX-B of  
20 the Public School Code of 1949, as amended);

21 (9) keystone innovation zone (Act 12 of February 12,  
22 2004);

23 (10) film production tax credit (Article XVII-C of the  
24 Tax Reform Code of 1971, as amended);

25 (11) first class cities economic development district  
26 (Act 226 of December 1, 2004);

27 (12) organ and bone marrow donor tax credit (Act 65 of  
28 July 2, 2006);

29 (13) strategic development areas (Act 151 of November  
30 20, 2006);

1           (14) resource enhancement and protection tax credit  
2           (Article XVII-E of the Tax Reform Code of 1971);

3           (15) life and health insurance guaranty association  
4           credit (Article XVII of the Insurance Company Law of 1921);

5           (16) property and causality guaranty association tax  
6           credit (Article IX of the Tax Reform Code of 1971);

7           (17) emergency tax credit (Article XX of the Tax Reform  
8           Code of 1971);

9           (18) call center credit (Article II of the Tax Reform  
10          Code of 1971);

11 and be it further

12          RESOLVED, That the Legislative Budget and Finance Committee  
13 determine the extent to which each of the above-listed programs  
14 have clearly defined goals and objectives and whether the  
15 Commonwealth collects the information necessary to assess  
16 whether those goals and objectives are being achieved; and be it  
17 further

18          RESOLVED, That the Legislative Budget and Finance Committee  
19 report all findings to the House of Representatives no later  
20 than one year from the passage of this resolution.