

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE RESOLUTION

No. 20

Session of
2009

INTRODUCED BY PIPPY, FERLO, FONTANA, WOZNIAK, ALLOWAY, STOUT,
FOLMER, ORIE, RAFFERTY, LEACH, BROWNE, O'PAKE, WAUGH,
SCARNATI AND EARLL, FEBRUARY 6, 2009

SENATOR BROWNE, FINANCE, AS AMENDED, FEBRUARY 10, 2009

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 ~~13~~18 different tax credit programs that apply to
7 businesses 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
18 tax credit programs on the Commonwealth's economy, job market

1 and State and local tax revenues; and be it further

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

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

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

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

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

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

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

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

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

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

22 (10) FILM PRODUCTION TAX CREDIT (ARTICLE XVII-C OF THE
23 TAX REFORM CODE OF 1971, AS AMENDED);

24 ~~+(10)~~(11) first class cities economic development
25 district (Act 226 of December 1, 2004);

26 ~~+(11)~~(12) organ and bone marrow donor tax credit (Act 65
27 of July 2, 2006);

28 ~~+(12)~~(13) strategic development areas (Act 151 of
29 November 20, 2006);

30 ~~+(13)~~(14) resource enhancement and protection tax credit

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1 (Article XVII-E of the Tax Reform Code of 1971);
2 ~~(14)~~(15) life and health insurance guaranty association ←
3 credit (Article XVII of the Insurance Company Law of 1921);
4 ~~(15)~~(16) property and causality guaranty association tax ←
5 credit (Article IX of the Tax Reform Code of 1971);
6 ~~(16)~~(17) emergency tax credit (Article XX of the Tax ←
7 Reform Code of 1971);
8 ~~(17)~~(18) call center credit (Article II of the Tax ←
9 Reform Code of 1971);
10 and be it further
11 RESOLVED, That the Legislative Budget and Finance Committee
12 determine the extent to which each of the above-listed programs
13 have clearly defined goals and objectives and whether the
14 Commonwealth collects the information necessary to assess
15 whether those goals and objectives are being achieved; and be it
16 further
17 RESOLVED, That the Legislative Budget and Finance Committee
18 report all findings to the Senate no later than one year from
19 the passage of this resolution.