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MEMORANDUM

TO:

All House Members

FROM:

Rep. Doug Reichley

SUBJECT:

Co-Sponsor Memo: Computer Donation Tax Credit/CNI Deduction

(Prior HB 862)

DATE:

February 1, 2011

In the near future I plan to re-introduce legislation that will provide financial assistance to individuals and businesses that choose to donate used computers to organizations such as volunteer firemen organizations, schools and religious organizations.

The legislation will provide a tax credit to any taxpayer that donates a used computer to one of the above mentioned organizations. The amount of the tax credit will be based upon the fair market value of the computer at the time it is donated. Once the fair market value is determined, the amount will be multiplied by the tax rate established in the Tax Reform Code of 1971. Businesses that choose to donate used computers to the above mentioned organizations will be eligible to receive a deduction from their Corporate Net Income Tax that equals the fair market value of the computer.

By enacting legislation such as this, we would be assisting many organizations that are in need of computers. Furthermore, we would be assisting taxpayers that choose to donate by providing them with a financial incentive. If you wish to co-sponsor this important piece of legislation, please contact my Harrisburg assistant Kendra Wiederhold at 787-1000 or kwiederh@pahousegop.com.