

THOMAS P. MURT, MEMBER
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House of Representatives
Commonwealth of Pennsylvania
Harrisburg

COMMITTEES:
Children and Youth Secretary
Human Services Chairman,
Subcommittee on Mental Health
Intellectual Disabilities Caucus Chairman
Labor and Industry
Veterans Affairs and Emergency Preparedness

COUNCIL:
Delaware Valley Veterans Home

January 4, 2012

MEMORANDUM

Subject: Proposed Legislation
Equipment Donation Tax Credit

To: All House Members

From: Representative Thomas Murt

As you are all aware, Pennsylvania is home to many area vocational-technical institutes which provide thousands of high school aged students with valuable vocational knowledge and skills. As a result of the skills a student receives from a vocational-technical institute, they are better prepared for the future whether it be attending college or entering the workforce.

Unfortunately, the operating costs associated with vocational-technical institutes are high due to the need for specialized equipment for vocational fields. In order to assist vocational-technical institutes with these costs, I will be introducing legislation which will encourage the donation of relevant equipment.

If enacted, my legislation will provide businesses with a tax credit that chooses to donate equipment to vocational-technical institutes located in Pennsylvania. The tax credit will be equal to the value of the donated item, limit \$10,000 per fiscal year. This credit may be applied towards personal income tax liabilities, corporate net income tax liabilities, and/or capital stock and foreign franchise tax liabilities. The total amount of tax credits available to businesses will not exceed \$5 million.

My district is home to the Eastern Center for Arts and Technology, which is one of the preeminent area vocational-technical institutes in Pennsylvania. As a result of this, I've seen

first hand the positive impact the skills learned at an area vocational-technical institute can have on high school students. With this in mind, I encourage you to join me in my efforts to assist area vocational-technical institutes by encouraging the donation of much needed equipment.

If you wish to cosponsor this important piece of legislation, please e-mail my secretary, Amy Bossart at Abossart@pahousegop.com.

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