

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 241 Session of 2019

INTRODUCED BY PICKETT, BARRAR, BERNSTINE, BOBACK, EVERETT, FRITZ, GABLER, IRVIN, JOZWIAK, KAUFFMAN, METZGAR, MILLARD, MURT, OBERLANDER, OWLETT, RYAN, SAYLOR, STAATS, STRUZZI, TOOHIL AND ZIMMERMAN, JANUARY 28, 2019

REFERRED TO COMMITTEE ON FINANCE, JANUARY 28, 2019

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," in resource enhancement and protection tax
 11 credit, further providing for definitions and for Resource
 12 Enhancement and Protection Tax Credit Program.

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

15 Section 1. The definition of "eligible applicants" in
 16 section 1702-E of the act of March 4, 1971 (P.L.6, No.2), known
 17 as the Tax Reform Code of 1971, is amended to read:

18 Section 1702-E. Definitions.

19 The following words and phrases when used in this article
 20 shall have the meanings given to them in this section unless the
 21 context clearly indicates otherwise:

22 * * *

1 "Eligible applicants." [A business firm or an individual who
2 is subject to the taxes imposed by Article III, IV, VI, VII,
3 VIII, IX or XV.] Any of the following subject to the taxes
4 imposed by Article III, IV, VI, VII, VIII, IX or XV:

- 5 (1) A business firm.
- 6 (2) An individual.
- 7 (3) Individuals filing jointly.

8 * * *

9 Section 2. Section 1703-E(c) of the act is amended by adding
10 a paragraph to read:

11 Section 1703-E. Resource Enhancement and Protection Tax Credit
12 Program.

13 * * *

14 (c) Carryover.--

15 * * *

16 (2.1) A tax credit granted under this article may be
17 applied to the spouse of an eligible applicant if both the
18 eligible applicant and the spouse report income on a joint
19 income tax return.

20 * * *

21 Section 3. This act shall apply to taxable years commencing
22 and tax credits granted after December 31, 2018.

23 Section 4. This act shall take effect in 60 days.