

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 547 Session of
1993

INTRODUCED BY COLAFELLA, COY, VEON, COLAIZZO, SEMMEL, FAIRCHILD,
DeLUCA, ARGALL, MIHALICH, DALEY, STAIRS, PRESTON, CESSAR,
TULLI, BATTISTO, TOMLINSON, BUSH, ARMSTRONG, LAUGHLIN,
BELFANTI, MELIO, TRELLO, HESS, PESCI, STABACK, MARKOSEK,
REBER, PETRARCA, SURRA, TANGRETTI, D. W. SNYDER, CIVERA,
GEIST, HARLEY AND STEELMAN, MARCH 15, 1993

REFERRED TO COMMITTEE ON FINANCE, MARCH 15, 1993

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," providing for a credit against personal income
11 tax for donations of real property to public schools and
12 vocational-technical schools.

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

15 Section 1. The act of March 4, 1971 (P.L.6, No.2), known as
16 the Tax Reform Code of 1971, is amended by adding a section to
17 read:

18 Section 315.1. Credit for Certain Donations to Public
19 Schools and Vocational-Technical Schools.--(a) An individual
20 who donates real property to a public school or a vocational-
21 technical school shall be allowed a credit against the tax due

under this article in an amount equal to one-half of the
appraised value of the donated real property.

(b) A credit against tax due shall not be allowed unless:

(1) The donation is officially accepted by the public school
or vocational-technical school.

(2) The appraisal of the real property is approved by the
department.

(c) The credit shall be against tax due for the year in
which the deed is duly recorded, and no credit against tax shall
be carried over from one tax year to another.

(d) As used in this section, the following words and phrases
shall have the meanings given to them in this subsection:

"Public school." A school operated by a joint board, board
of directors or school board where pupils are enrolled in
compliance with Article XIII of the act of March 10, 1949
(P.L.30, No.14), known as the "Public School Code of 1949." The
term includes intermediate units.

"Vocational-technical school." A distinctive organization of
courses, pupils and teachers approved by the State Board of
Education, designed to give either vocational industrial,
vocational agricultural, vocational distributive occupational or
vocational homemaking education.

Section 2. This act shall take effect in 60 days.