

THE GENERAL ASSEMBLY OF PENNSYLVANIA

# HOUSE BILL

No. 214 Session of  
1989

INTRODUCED BY COLAFELLA, JAROLIN, RYBAK, KOSINSKI, KUKOVICH,  
LaGROTTA, J. L. WRIGHT, BUNT, MARKOSEK, FOX, CAWLEY, CARLSON,  
FREEMAN, WILLIAMS, HERMAN, LESCOVITZ, CORNELL, JOSEPHS,  
COLAIZZO, COY, HAGARTY, MELIO, WASS, HASAY, J. TAYLOR,  
PRESTON, CIVERA, PETRARCA, REBER, VEON, PISTELLA, NAHILL,  
LASHINGER, TRELLO, FARMER, KASUNIC, BELARDI, BELFANTI,  
LANGTRY AND BISHOP, FEBRUARY 1, 1989

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 1, 1989

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 home radon-reduction expenses.

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

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

17 Section 314.1. Home Radon-Reduction Expenses.--(a) A  
18 taxpayer shall be allowed a credit against the tax due under  
19 this article in an amount equal to the qualified, radon-  
20 reduction expenditures with respect to an eligible principal

1 residence. For any dwelling unit, the qualified radon-reduction  
2 expenditures are fifty per cent of the radon-reduction  
3 expenditures made by the taxpayer during the taxable year for  
4 that unit, not to exceed two thousand dollars (\$2,000).

5 (b) If a taxpayer received a credit in a prior year for that  
6 same dwelling unit, the radon-reduction expenditure for a  
7 taxable year shall be reduced by the amount of expenditures made  
8 in prior years.

9 (c) The amount of any expenditures is the cost thereof, and  
10 will be treated as an expenditure upon completion of the  
11 original installation of the item.

12 (d) To qualify for the credit, a taxpayer must submit a  
13 report from the Environmental Protection Agency, the Department  
14 of Environmental Resources or a radon testing individual, firm  
15 or laboratory certified by the Department of Environmental  
16 Resources with his reading level and documents reflecting all  
17 expenditures incurred.

18 (e) These provisions shall apply to amounts paid or incurred  
19 after December 31, 1984, in taxable years ending after said  
20 date.

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

23 "Eligible principal residence." A dwelling unit located in  
24 the Commonwealth which is used by the taxpayer as his principal  
25 residence and has a radon level of four picocuries per liter or  
26 more, as measured and documented by the Environmental Protection  
27 Agency, the Department of Environmental Resources, or a radon  
28 remediation company licensed by the Department of Environmental  
29 Resources.

30 "Radon-reduction expenditures." Any expenditure made by the

1 taxpayer for items installed in or in his eligible principal  
2 residence or for the original installation of these items. These  
3 items must be designed to reduce the radon in the air inside  
4 said residence, reasonably be expected to continue to operate or  
5 have effect for at least three years, and meet the  
6 appropriateness, performance and quality standards as  
7 promulgated by regulation by the Department of Environmental  
8 Resources and in effect at the time such expenditures are made.

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