THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2843 Session of 1994

INTRODUCED BY BAKER, GEIST, S. H. SMITH, TRELLO, ROBERTS, RUBLEY, CONTI, CAPPABIANCA, SCHULER, GERLACH, DeLUCA, STURLA, NAILOR, M. N. WRIGHT, MERRY, KASUNIC, BUNT, TOMLINSON, HENNESSEY, HUTCHINSON, STERN, JAROLIN, KING, WAUGH, GODSHALL, LEH, GANNON AND REBER, MAY 23, 1994

REFERRED TO COMMITTEE ON FINANCE, MAY 23, 1994

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 food, paper products or money to food
12   banks, food pantries and nonprofit charitable organizations.

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. Food Donation Tax Credit.--(a) An individual

19 who donates food, paper products or money to a food bank, food

20 pantry or nonprofit charitable organization shall be allowed a

21 credit against the tax due under this article.

1   (b) The amount of the tax credit available shall be equal to

2 fifty per cent of any monetary donation or fifty per cent of the

3 market value of the total amount of food donated in the current

4 tax year. The credit must be applied against taxes due in the

5 current tax year. The credit may not be carried back to prior

6 tax years, nor may it be carried forward to future tax years.

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