
THE GENERAL ASSEMBLY OF PENNSYLVANIA

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REFERRED TO EDUCATION, JANUARY 21, 1997

AN ACT

1 Establishing the Basic Education - Higher Education Science
2 Partnership Program; creating the Basic Education - Higher
3 Education Science Partnership Advisory Committee; providing
4 for business tax credits; and making an appropriation.

5 TABLE OF CONTENTS

- 6 Section 1. Short title.
- 7 Section 2. Declaration of policy.
- 8 Section 3. Definitions.
- 9 Section 4. Establishment of Basic Education - Higher
10 Education Science Partnership Program.
- 11 Section 5. School collaborative regions.
- 12 Section 6. Voluntary participation.
- 13 Section 7. Request for proposals.
- 14 Section 8. Formation of basic education - higher education
15 science partnerships.
- 16 Section 9. State funding.
- 17 Section 10. Grants and other funding sources.
- 18 Section 11. Basic Education - Higher Education Science

- 1 Partnership Advisory Committee.
- 2 Section 12. Meetings and chairperson.
- 3 Section 13. Compensation and expenses.
- 4 Section 14. Support.
- 5 Section 15. Powers and duties of department.
- 6 Section 16. Business tax credit for donated equipment or
7 supplies authorized.
- 8 Section 17. Note of donation.
- 9 Section 18. Limit on total credit.
- 10 Section 19. Unused credit.
- 11 Section 20. Powers and duties of Department of Revenue.
- 12 Section 21. Reports.
- 13 Section 22. Appropriation.
- 14 Section 23. Expiration.
- 15 Section 24. Effective date.

16 The General Assembly of the Commonwealth of Pennsylvania
17 hereby enacts as follows:

18 Section 1. Short title.

19 This act shall be known and may be cited as the Basic
20 Education and Higher Education Science Partnership Act.

21 Section 2. Declaration of policy.

22 (a) Findings.--The General Assembly finds and declares as
23 follows:

24 (1) A well-trained and well-educated work force is
25 essential to the economic well-being of this Commonwealth.

26 (2) Many of the fastest growing sectors of the economy
27 are in areas which require technical competence and an
28 educational background that includes a solid foundation in
29 the chemical, physical, biological and earth sciences.

30 (3) Many schools in this Commonwealth do not have the

1 financial resources to provide their students with the
2 advanced science curriculum needed for the workplaces and
3 high technology industries of the 21st century.

4 (4) Sharing resources is a cost-effective and proven
5 method of ensuring that all of this Commonwealth's school
6 children have access to a high-quality science curriculum
7 that provides hands-on experience with modern and
8 sophisticated scientific and technical equipment and that
9 provides teachers with the training and education they need
10 to incorporate the use of these types of equipment into their
11 teaching curricula.

12 (5) Significant opportunities exist for collaboration
13 between the basic education and higher education systems of
14 this Commonwealth to enhance the education of this
15 Commonwealth's school children.

16 (b) Intent.--It is the intent of the General Assembly and
17 the purpose of this act to establish the Basic Education -
18 Higher Education Science Partnership Program to provide enhanced
19 educational opportunities in the fields of science to this
20 Commonwealth's school children, especially children attending
21 schools that do not have the financial resources to provide an
22 enriched science curriculum.

23 Section 3. Definitions.

24 The following words and phrases when used in this act shall
25 have the meanings given to them in this section unless the
26 context clearly indicates otherwise:

27 "Basic education." Education provided by the elementary and
28 secondary schools of this Commonwealth.

29 "Business entity." A corporation having capital stock,
30 joint-stock association or limited partnership, either organized

1 under the laws of the United States, this Commonwealth or any
2 other state, territory or foreign country or dependency, and
3 doing business in this Commonwealth, or having capital or
4 property employed or used in this Commonwealth by or in the name
5 of itself or any person, partnership, association, limited
6 partnership, joint-stock association or corporation and subject
7 to taxes under Article IV or VI of the act of March 4, 1971
8 (P.L.6, No.2), known as the Tax Reform Code of 1971. The term
9 shall also include businesses operating as Pennsylvania S
10 corporations, sole proprietorships or partnerships that are
11 subject to taxes under Article III of the Tax Reform Code of
12 1971 and building and loan associations, banks, bank and trust
13 companies, national banks, savings institutions, trust companies
14 and insurance and surety companies that are subject to taxes
15 under Article VI, VII, VII-A, VIII, VIII-A, IX, X or XV of the
16 Tax Reform Code of 1971.

17 "Computer equipment." A data processor which can be
18 programmed in at least two standard computer languages, which
19 has a random access memory with a capacity for at least 32,000
20 bytes and is or can be used connected to a screen for visual
21 display of data and information. The term includes display
22 screens or monitors, printers, disk drives, including CD-ROM
23 (compact disk-read only memory) drives or readers, networking
24 and computer hardware and software to enable local area
25 networking (LAN), wide area networking (WAN) and Internet
26 capabilities, installation costs and software, if donated with a
27 data processor or that can be used to enhance a school's
28 existing computer resources or capabilities.

29 "Computer software." Computer programs and instruction in
30 the use of the program donated by a business entity.

1 "Department." The Department of Education of the
2 Commonwealth.

3 "Donated equipment." Computer, scientific or technical
4 equipment given to a basic education - higher education science
5 partnership solely for educational purposes and not transferred
6 for money, property, services or other consideration. The
7 original use of the equipment immediately after the donation
8 shall be by the donee.

9 "Donated services." Labor donated by an individual to a
10 basic education higher education science partnership used either
11 in classroom instruction or training to classroom teachers
12 participating in the Basic Education - Higher Education Science
13 Partnership Program, provided that the individual is an employee
14 of a business entity and has donated the labor with the
15 knowledge and assent of that business entity. Donated labor
16 shall include, but not be limited to, instruction and training
17 on the use of the donated equipment, installation of the donated
18 equipment and any necessary modifications to a school classroom
19 or school facility, including, but not limited to, rewiring of
20 the electrical system, in order for the donated equipment to
21 function.

22 "Donated supplies." Chemicals and other materials used in
23 conducting scientific experiments or in conjunction with
24 scientific or technical equipment, including, but not limited
25 to, safety glasses, beakers, graduated cylinders and other
26 scientific glassware.

27 "Higher education institution." Any public or private two-
28 year or four-year or higher postsecondary institution in this
29 Commonwealth that has been accredited at the college level by an
30 accrediting agency recognized by the United States Secretary of

1 Education.

2 "Market value." The retail sale price of computer,
3 scientific or technical equipment.

4 "Participating school and school district." A public school
5 or school district that elects to participate in the Basic
6 Education - Higher Education Science Partnership Program.

7 "Program." The Basic Education - Higher Education Science
8 Partnership Program created under this act.

9 "Residual value." The difference between the market price of
10 the donated equipment and any depreciation allowances which have
11 been authorized for the equipment.

12 "Scientific or technical equipment." Technical or electronic
13 equipment used in teaching science courses, including laboratory
14 equipment which is not older than five years. The equipment may
15 include equipment that is routinely used in the teaching of
16 science and equipment that is not routinely used in the teaching
17 of a science curriculum but that is commonly used in the
18 workplaces and fields of health, the environment, scientific
19 research, biology, chemistry, geology or other earth sciences,
20 physics or other scientific field, and which can be used by a
21 basic education - higher education science partnership to
22 significantly enhance the teaching of and students' exposure to
23 science.

24 "Secretary." The Secretary of Education of the Commonwealth.
25 Section 4. Establishment of Basic Education - Higher Education
26 Science Partnership Program.

27 There is hereby established the Basic Education - Higher
28 Education Science Partnership Program to augment and complement
29 the science curriculum provided by the public schools of this
30 Commonwealth.

1 Section 5. School collaborative regions.

2 The department shall divide this Commonwealth into six
3 contiguous school collaborative regions that have approximately
4 an equal number of school children for administration of the
5 Basic Education - Higher Education Science Partnership Program.

6 Section 6. Voluntary participation.

7 Participation by school districts in the program shall be
8 voluntary. A nonparticipating school district may not prohibit
9 any school within the school district from participating in the
10 program.

11 Section 7. Request for proposals.

12 The department shall solicit proposals from higher education
13 institutions within each school collaborative region for the
14 implementation and operation of the Basic Education - Higher
15 Education Science Partnership Program. Each proposal shall state
16 the manner in which the higher education institution will
17 provide a science program that strengthens and enhances the
18 science curricula being taught at the participating schools and
19 school districts in the school collaborative region, including,
20 but not limited to, the field or fields of science that will be
21 covered, the manner in which access to modern and sophisticated
22 scientific and technical equipment will be provided to students
23 and teachers in participating schools and school districts that
24 may include the use of mobile vans which travel from school to
25 school on a scheduled basis, the grade level or levels of
26 instruction and the professional development activities that
27 will be provided to upgrade the knowledge and skills of science
28 teachers in participating schools and school districts. A higher
29 education institution may enter into an agreement with one or
30 more private or nonprofit entities for the provision of all or

1 part of the science program.

2 Section 8. Formation of basic education - higher education
3 science partnerships.

4 The participating schools and school districts within each
5 school collaborative region shall select the higher education
6 institution with which they will form a basic education - higher
7 education science partnership from among the proposals received
8 by the department from the higher education institutions within
9 the region. In the event that no higher education institution
10 within a school collaborative region submits a proposal or the
11 proposal or proposals that are submitted are not acceptable to
12 the participating schools and school districts, the schools and
13 school districts may petition a higher education institution
14 located outside the region to form a partnership.

15 Section 9. State funding.

16 The Commonwealth shall annually provide \$50 per student
17 receiving science instruction through a basic education - higher
18 education science partnership for each participating school
19 district or participating school within a nonparticipating
20 school district with a market value/personal income aid ratio of
21 0.5000 or greater. Participating school districts and
22 participating schools located in nonparticipating school
23 districts with a market value/personal income aid ratio of less
24 than 0.5000 and nonpublic schools that seek to belong to a basic
25 education - higher education science partnership shall pay the
26 department \$50 per student receiving science instruction through
27 a science partnership program to help defray the cost of the
28 program.

29 Section 10. Grants and other funding sources.

30 The department shall provide assistance, when necessary, to

1 participating schools and school districts and their higher
2 education partners to obtain additional funding for the program
3 from governmental, corporate or private sources in the form of
4 grants, donations or other funding mechanisms.

5 Section 11. Basic Education - Higher Education Science
6 Partnership Advisory Committee.

7 There is hereby created the Basic Education - Higher
8 Education Science Partnership Advisory Committee. The committee
9 shall consist of 15 members, as follows:

10 (1) The Secretary of Education or his designee.

11 (2) Two representatives designated by participating
12 schools and school districts from each of the school
13 collaborative regions.

14 (3) One member of the Council of Basic Education.

15 (4) One member of the Council of Higher Education.

16 The committee shall establish standards for the implementation
17 and operation of the Basic Education - Higher Education Science
18 Partnership Program.

19 Section 12. Meetings and chairperson.

20 The secretary shall convene the first meeting of the
21 committee within three months of the effective date of this act.
22 Meetings of the committee shall be held at least quarterly or at
23 the call of the chairperson. A chairperson shall be chosen by a
24 majority vote of the advisory committee members present at the
25 first regularly scheduled meeting.

26 Section 13. Compensation and expenses.

27 Committee members shall be entitled to no compensation for
28 their services as members, but shall be entitled to
29 reimbursement for all necessary expenses incurred in connection
30 with the performance of their duties as members of the

1 committee.

2 Section 14. Support.

3 The department shall provide the appropriate administrative
4 and technical support needed by the committee in order to
5 fulfill its responsibilities.

6 Section 15. Powers and duties of department.

7 The department has the power and its duty shall be to adopt
8 rules, regulations, procedures and forms that may be necessary
9 to implement the Basic Education - Higher Education Science
10 Partnership Program established under this act.

11 Section 16. Business tax credit for donated equipment or
12 supplies authorized.

13 There is hereby authorized a business tax credit for
14 computer, scientific or technical equipment, computer software
15 or services or supplies that have been donated and approved for
16 use by a basic education - higher education science partnership.
17 A business entity shall be entitled to a credit against taxes
18 imposed under Article III, IV, VI, VII, VII-A, VIII, VIII-A, IX,
19 X or XV of the act of March 4, 1971 (P.L.6, No.2), known as the
20 Tax Reform Code of 1971, or any tax substituted in lieu thereof,
21 for the tax year in which any computer, scientific or technical
22 equipment, computer software or supplies were donated for use by
23 a basic education - higher education science partnership. The
24 credit shall be calculated as follows:

25 (1) For new computer, scientific or technical equipment,
26 50% of the market value.

27 (2) For used computer equipment or used scientific or
28 technical equipment that is two years old or less, 50% of the
29 residual value.

30 (3) For used computer equipment or used scientific or

1 technical equipment that is more than two years old but less
2 than five years old, 25% of the residual value.

3 (4) For computer software, 50% of the actual acquisition
4 cost of the software.

5 (5) For supplies, 25% of the actual acquisition cost.

6 (6) For service donations, 50% of the wages or salary of
7 the employee whose labor has been donated.

8 Section 17. Note of donation.

9 In accordance with regulations adopted by the Department of
10 Revenue, the business entity shall submit a note of donation
11 which shall include the following:

12 (1) A description of the donated equipment, computer
13 software, supplies or services.

14 (2) An appraisal of the value of the donated equipment,
15 computer software, supplies or services.

16 (3) A statement by the donee that the donated equipment,
17 computer software, supplies or services have been received
18 and verifying that the equipment, computer software, supplies
19 or services will be used by a basic education - higher
20 education science partnership.

21 (4) An affidavit by the donee that no special
22 consideration was made in exchange for the donation.

23 Section 18. Limit on total credit.

24 The following limits are imposed on the tax credits made
25 available under this act:

26 (1) The total tax credit that may be claimed by any
27 single business entity shall not exceed \$150,000 in any one
28 year.

29 (2) The total amount of all tax credits authorized under
30 this act shall not exceed \$5,000,000 in any one fiscal year.

1 Section 19. Unused credit.

2 Any portion of a tax credit that remains unused during a
3 business entity's fiscal year may be applied against the tax
4 imposed under Article IV, VI, VII, VII-A, VIII, VIII-A, IX, X or
5 XV of the act of March 4, 1971 (P.L.6, No.2), known as the Tax
6 Reform Code of 1971, or any tax substituted in lieu thereof, for
7 the ensuing five fiscal years.

8 Section 20. Powers and duties of Department of Revenue.

9 The Department of Revenue has the power and its duty shall be
10 to adopt rules, regulations, procedures and forms that may be
11 necessary to implement the business tax credit program
12 authorized under this act.

13 Section 21. Reports.

14 The department shall file an annual report with the Governor
15 and with the chairman of the Education Committee of the Senate
16 and the chairman of the Education Committee of the House of
17 Representatives on the Basic Education - Higher Education
18 Science Partnership Program by September 1 of each year. The
19 report shall describe the types of science partnerships created,
20 the number of schools and school districts and elementary and
21 secondary education students participating in the program, a
22 detailed breakdown of the costs of the program and the impact of
23 the program on the level of scientific knowledge of school
24 children.

25 Section 22. Appropriation.

26 The sum of \$5,600,000, or as much thereof as may be
27 necessary, is hereby appropriated to the Department of Education
28 for fiscal year July 1, 1997, to June 30, 1998, and each year
29 thereafter, to effectuate the purposes of this act.

30 Section 23. Expiration.

1 This act shall expire June 30, 2002, unless extended by the
2 General Assembly.

3 Section 24. Effective date.

4 This act shall take effect in 60 days.