

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 336 Session of
2001

INTRODUCED BY NAILOR, EGOLF, PIPPY, LUCYK, DeWEESE, ALLEN,
ARGALL, ARMSTRONG, M. BAKER, BARRAR, BASTIAN, BELARDI,
BELFANTI, CALTAGIRONE, CAPPABIANCA, CIVERA, L. I. COHEN,
M. COHEN, COSTA, COY, CURRY, DeLUCA, FEESE, FICHTER, FLEAGLE,
FLICK, FRANKEL, GABIG, GEIST, GEORGE, GRUCELA, HARHAI, HASAY,
HENNESSEY, HERMAN, HERSHEY, HESS, KIRKLAND, LAUGHLIN,
LEDERER, LEH, MAITLAND, MAJOR, MANDERINO, MARSICO, McCALL,
McILHATTAN, MICOZZIE, R. MILLER, ORIE, PETRARCA, PETRONE,
PISTELLA, RAYMOND, READSHAW, ROHRER, SAINATO, SAMUELSON,
SATHER, SAYLOR, SCHRODER, SCHULER, SHANER, B. SMITH, SOLOBAY,
STABACK, SURRA, TANGRETTI, E. Z. TAYLOR, THOMAS, TULLI,
VANCE, WATSON, WILT, WOGAN, WOJNAROSKI, YEWIC, YOUNGBLOOD,
YUDICHAK AND ZUG, JANUARY 31, 2001

REFERRED TO COMMITTEE ON FINANCE, JANUARY 31, 2001

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 military tax credits for employers
11 who pay or subsidize the wages of an employee called to
12 active duty.

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:

1 Section 3003.14. Military Tax Credit.--(a) A credit shall
2 exist for employers paying the employee's difference in wages
3 between his civilian employment and his military wages pursuant
4 to 51 Pa.C.S. § 7302 (relating to voluntary paid leave by
5 employer) against any tax due from that employer under Article
6 III, IV, VI, VII, VII-A, VIII, IX, XII or XV of this act and
7 against any payment of estimated tax or payment of tentative tax
8 due from the employer on account of taxes.

9 (b) The amount of the tax credit available to an employer
10 under subsection (a) who elects to subsidize the employee's
11 difference in wages from his civilian employment wages and his
12 military wages shall be equal to one hundred per cent of the
13 employee's subsidized difference in earnings between his civilian
14 wages and his military wages for the period in which the employee
15 is absent from work due to being granted a military leave of
16 absence in accordance with 51 Pa.C.S. § 7302(a).

17 (c) The Secretary of Revenue shall promulgate regulations
18 that are necessary for the administration of this section.

19 Section 2. This act shall apply to all tax years commencing
20 after December 31, 2000.

21 Section 3. This act shall take effect immediately.