

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 94

Session of
2003

INTRODUCED BY MARKOSEK, THOMAS, YOUNGBLOOD, HERMAN, READSHAW,
SHANER, CAWLEY, HUTCHINSON, STERN, DeWEESE, HENNESSEY, KOTIK,
GEORGE, TIGUE, CREIGHTON, DeLUCA, BELARDI, BEBKO-JONES,
LAUGHLIN, SOLOBAY, PRESTON, TANGRETTI, DALEY, HARHAI, BARD,
GRUCELA, PALLONE, HORSEY, BROWNE, PISTELLA AND COSTA,
FEBRUARY 3, 2003

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 3, 2003

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 a limited income tax credit for certain
11 sewer improvements.

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

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

17 Section 303.1. Credit for Certain Sewer Improvements.--(a)
18 Notwithstanding any other provision of this article to the
19 contrary, an individual shall be entitled to claim, against
20 taxes imposed by section 302.2, a credit in the amount of one

1 hundred per cent of the cost, up to three thousand dollars
2 (\$3,000), of improvements made to the lateral sewer connections
3 of the individual's primary residence, provided that all of the
4 following apply:

5 (1) The individual's primary residence is located in this
6 Commonwealth.

7 (2) The improvements were made pursuant to an order or other
8 mandate of State government, local government or a municipal or
9 regional governmental authority.

10 (3) A copy of the order or other mandate is attached to the
11 tax return.

12 (4) A copy of the inspection report or other document
13 certifying satisfactory completion of the improvements is
14 attached to the tax return.

15 (5) The individual is the owner of the property and, in the
16 case of multiple owners, no other owner has claimed the credit.

17 (b) The credit authorized by this section may be claimed
18 over a period of up to three consecutive tax years.

19 Section 2. This act shall apply to tax years beginning on or
20 after January 1, 2004.

21 Section 3. This act shall take effect immediately.