

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2829 Session of
2008

INTRODUCED BY MENSCH, ADOLPH, BAKER, BEYER, BOYD, CALTAGIRONE, CAUSER, CONKLIN, CUTLER, DePASQUALE, EVERETT, FLECK, GEORGE, GILLESPIE, GINGRICH, GOODMAN, HANNA, HARHAI, HARRIS, HERSHEY, KOTIK, MANN, MARSICO, MELIO, R. MILLER, MOUL, MURT, MUSTIO, MYERS, QUINN, REED, REICHLEY, ROCK, SAYLOR, M. SMITH, SOLOBAY, STABACK, STERN, R. STEVENSON, VEREB, VULAKOVICH, WATSON, YUDICHAK, J. WHITE, LONGIETTI, KENNEY, SIPTROTH, SONNEY, MOYER, MARSHALL, SWANGER, GIBBONS, GEIST AND HESS, OCTOBER 15, 2008

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 15, 2008

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," further providing for taxpayer eligibility; and
11 making a related repeal.

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

14 Section 1. Section 1804-D(b) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, added July
16 9, 2008 (P.L.922, No.66), is amended to read:

17 Section 1804-D. Taxpayer eligibility.

18 * * *

19 (b) Maximum credit.--The following shall apply:

1 [(1) A taxpayer who qualifies under subsection (a) may
2 claim a tax credit of \$100.]

3 (1) (i) For the taxable year beginning after December
4 31, 2007, and before January 1, 2009, a taxpayer who
5 qualifies under subsection (a) may claim a tax credit of
6 \$100.

7 (ii) For the taxable year beginning after December
8 31, 2008, and before January 1, 2010, a taxpayer who
9 qualifies under subsection (a) may claim a tax credit of
10 \$200.

11 (iii) For the taxable year beginning after December
12 31, 2009, and before January 1, 2011, a taxpayer who
13 qualifies under subsection (a) may claim a tax credit of
14 \$300.

15 (iv) For the taxable year beginning after December
16 31, 2010, and before January 1, 2012, a taxpayer who
17 qualifies under subsection (a) may claim a tax credit of
18 \$400.

19 (v) For the taxable year beginning after December
20 31, 2011, and before January 1, 2013, and each taxable
21 year thereafter, a taxpayer who qualifies under
22 subsection (a) may claim a tax credit of \$500.

23 (2) (i) If the taxpayer is not an active volunteer for
24 the entire tax year, the amount of the tax credit shall
25 be prorated and the credit amount shall equal the maximum
26 amount of credit for the tax year, divided by 12,
27 multiplied by the number of months in the tax year the
28 taxpayer was an active volunteer. The credit shall be
29 rounded to the nearest \$5.

30 (ii) If the taxpayer is an active volunteer during

1 any part of a month, the taxpayer shall be considered an
2 active volunteer for the entire month.

3 Section 2. Repeals are as follows:

4 (1) The General Assembly declares that the repeal under
5 paragraph (2) is necessary to effectuate the amendment of
6 section 1804-D(b) of the act.

7 (2) Section 4 of the act of July 9, 2008 (P.L.922,
8 No.66), entitled "An act amending the act of March 4, 1971
9 (P.L.6, No.2), entitled 'An act relating to tax reform and
10 State taxation by codifying and enumerating certain subjects
11 of taxation and imposing taxes thereon; providing procedures
12 for the payment, collection, administration and enforcement
13 thereof; providing for tax credits in certain cases;
14 conferring powers and imposing duties upon the Department of
15 Revenue, certain employers, fiduciaries, individuals,
16 persons, corporations and other entities; prescribing crimes,
17 offenses and penalties,' in personal income tax, providing
18 for alternative special tax provision for poverty study;
19 further providing for contributions to breast and cervical
20 cancer research; and providing for volunteer responder
21 retention and recruitment tax credit," is repealed.

22 Section 3. This act shall take effect in 60 days.