

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1314 Session of 2008

INTRODUCED BY BAKER, WAUGH, RAFFERTY, PUNT, O'PAKE, MADIGAN, KASUNIC, FONTANA, ERICKSON, BOSCOLA, ORIE, KITCHEN, TOMLINSON, EICHELBERGER, WONDERLING, REGOLA, LOGAN, CORMAN, ARMSTRONG, BROWNE, BRUBAKER, ROBBINS, PIPPY, EARLL, COSTA, WOZNIAK, C. WILLIAMS, FOLMER, M. WHITE, D. WHITE, RHOADES, McILHINNEY, DINNIMAN, VANCE, STOUT, MUSTO, WASHINGTON AND FERLO, MARCH 20, 2008

SENATOR ARMSTRONG, APPROPRIATIONS, RE-REPORTED AS AMENDED, JUNE 2, 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," authorizing a tax credit for volunteer~~  
11 ~~firefighters for purposes of personal income tax.~~

12 AMENDING THE ACT OF MARCH 4, 1971 (P.L.6, NO.2), ENTITLED "AN <—  
13 ACT RELATING TO TAX REFORM AND STATE TAXATION BY CODIFYING  
14 AND ENUMERATING CERTAIN SUBJECTS OF TAXATION AND IMPOSING  
15 TAXES THEREON; PROVIDING PROCEDURES FOR THE PAYMENT,  
16 COLLECTION, ADMINISTRATION AND ENFORCEMENT THEREOF; PROVIDING  
17 FOR TAX CREDITS IN CERTAIN CASES; CONFERRING POWERS AND  
18 IMPOSING DUTIES UPON THE DEPARTMENT OF REVENUE, CERTAIN  
19 EMPLOYERS, FIDUCIARIES, INDIVIDUALS, PERSONS, CORPORATIONS  
20 AND OTHER ENTITIES; PRESCRIBING CRIMES, OFFENSES AND  
21 PENALTIES," PROVIDING FOR A VOLUNTEER RESPONDER RETENTION AND  
22 RECRUITMENT TAX CREDIT.

23 The General Assembly of the Commonwealth of Pennsylvania  
24 hereby enacts as follows:

25 ~~Section 1. The act of March 4, 1971 (P.L.6, No.2), known as~~ <—

1 ~~the Tax Reform Code of 1971, is amended by adding an article to~~  
2 ~~read:~~

3 ~~ARTICLE XVIII C~~

4 ~~VOLUNTEER RESPONDERS RETENTION~~

5 ~~AND RECRUITMENT TAX CREDIT~~

6 ~~Section 1801 C. Scope of article.~~

7 ~~This article authorizes a volunteer responders retention and~~  
8 ~~recruitment tax credit.~~

9 ~~Section 1802 C. Definitions.~~

10 ~~The following words and phrases when used in this article~~  
11 ~~shall have the meanings given to them in this section unless the~~  
12 ~~context clearly indicates otherwise:~~

13 ~~"Active volunteer." A volunteer emergency medical services~~  
14 ~~worker or volunteer firefighter.~~

15 ~~"Commissioner." The State Fire Commissioner appointed~~  
16 ~~pursuant to section 3 of the act of November 13, 1995 (P.L.604,~~  
17 ~~No.61), known as the State Fire Commissioner Act.~~

18 ~~"Department." The Department of Revenue of the Commonwealth.~~

19 ~~"Director." The director of the Emergency Medical Services~~  
20 ~~Office in the Department of Health of the Commonwealth.~~

21 ~~"Secretary." The Secretary of Revenue of the Commonwealth.~~

22 ~~"Taxpayer." An individual subject to payment of taxes under~~  
23 ~~Article III.~~

24 ~~"Volunteer emergency medical services worker." A person~~  
25 ~~certified as an active volunteer emergency medical services~~  
26 ~~provider by the director of the Emergency Medical Services~~  
27 ~~Office in the Department of Health of the Commonwealth.~~

28 ~~"Volunteer firefighter." The term shall have the same~~  
29 ~~meaning given to it under section 2(3) of the act of June 11,~~  
30 ~~1968 (P.L.149, No.84), known as the Volunteer Firefighters'~~

1 ~~Relief Association Act. The term includes fire police.~~

2 ~~"Volunteer fire company." A nonprofit chartered corporation,~~  
3 ~~association or organization located in this Commonwealth that~~  
4 ~~provides fire protection services and may offer other volunteer~~  
5 ~~services within this Commonwealth. Voluntary emergency services~~  
6 ~~provided by a volunteer fire company may include voluntary~~  
7 ~~ambulance and voluntary rescue services.~~

8 ~~Section 1803 C. Tax credit.~~

9 ~~(a) Authorization. A person certified as an active~~  
10 ~~volunteer may claim a tax credit of up to the amount specified~~  
11 ~~in subsection (b) from the tax imposed under Article III. If the~~  
12 ~~taxpayer's total tax liability under Article III is less than~~  
13 ~~\$500, the credit shall equal the remaining tax liability.~~

14 ~~(b) Amount of credit.~~

15 ~~(1) The amount of the tax credit is equal to the~~  
16 ~~following:~~

17 ~~(i) For the tax year beginning in the 2008 calendar~~  
18 ~~year, \$100.~~

19 ~~(ii) For the tax year beginning in the 2009 calendar~~  
20 ~~year, \$200.~~

21 ~~(iii) For the tax year beginning in the 2010~~  
22 ~~calendar year, \$300.~~

23 ~~(iv) For the tax year beginning in the 2011 calendar~~  
24 ~~year, \$400.~~

25 ~~(v) For the tax year beginning in the 2012 calendar~~  
26 ~~year, \$500.~~

27 ~~(2) (i) If the taxpayer is not a volunteer firefighter~~  
28 ~~or volunteer emergency medical services worker for the~~  
29 ~~entire tax year, the amount of the dollar credit shall be~~  
30 ~~prorated and the credit amount shall equal the maximum~~

~~amount of credit for the tax year, divided by 12,  
multiplied by the number of months in the tax year the  
taxpayer was a volunteer. The credit shall be rounded to  
the nearest \$5.~~

~~(ii) If the taxpayer is a volunteer during any part  
of a month, the taxpayer shall be considered a volunteer  
for the entire month.~~

~~(iii) If the taxpayer is a volunteer firefighter and  
a volunteer emergency medical services worker during the  
same month, a credit may be claimed for only one  
volunteer position for that month.~~

~~(c) Limitation. In no event shall the total amount of the  
tax credit under this article for a taxable year exceed the  
taxpayer's tax liability. Any unused tax credit shall be allowed  
the taxpayer against succeeding years' tax liability. No such  
credit shall be allowed the taxpayer against prior years' tax  
liability.~~

~~Section 1804 C. Active volunteer point system.~~

~~(a) Duty to develop and implement. The commissioner and the  
director shall jointly develop and implement an active volunteer  
point system establishing the annual requirements for  
designating firefighters and emergency medical services workers,  
respectively, as active volunteers.~~

~~(b) Factors to be considered. To determine whether a  
volunteer is active, the point system shall consider the  
following factors:~~

~~(1) Number of emergency calls responded to.~~

~~(2) Volunteer's level of training.~~

~~(3) Participation in formal training and drills.~~

~~(4) Time spent on administration and support activities.~~

1 ~~including fundraising and maintenance of facilities and~~  
2 ~~equipment.~~

3 ~~(5) Involvement in other projects that directly benefit~~  
4 ~~the department's financial viability, emergency response or~~  
5 ~~operational readiness.~~

6 ~~Section 1805 C. Credit verification.~~

7 ~~(a) Volunteer fire company duty to report. Within ten~~  
8 ~~business days of the end of each calendar year, the chief of~~  
9 ~~each volunteer fire company shall submit a report to the~~  
10 ~~commissioner with the name and address of each volunteer~~  
11 ~~firefighter who qualified for the tax credit for the previous~~  
12 ~~calendar year in the format specified by the secretary.~~

13 ~~(b) Volunteer emergency medical service and ambulance~~  
14 ~~department duty to report. Within ten business days of the end~~  
15 ~~of each calendar year, the chief of each volunteer emergency~~  
16 ~~medical service or ambulance department shall submit a report to~~  
17 ~~the director. The report shall include the name and address of~~  
18 ~~each volunteer emergency medical services worker who qualified~~  
19 ~~for the tax credit for the previous calendar year in the format~~  
20 ~~required by the secretary.~~

21 ~~Section 1806 C. Active volunteer certification.~~

22 ~~(a) General rule. On or before January 31 of each year, the~~  
23 ~~commissioner and the director shall certify each volunteer~~  
24 ~~firefighter or volunteer emergency medical services worker~~  
25 ~~reported under section 1805 C as having met the requirements for~~  
26 ~~designation as an active volunteer.~~

27 ~~(b) Procedures. The commissioner and the director, in~~  
28 ~~cooperation with the secretary, shall jointly develop procedures~~  
29 ~~for documenting volunteer certification for tax credit purposes.~~

30 ~~Section 2. This act shall apply to all taxable years~~

1 ~~beginning on or after January 1, 2009.~~

2 ~~Section 3. This act shall take effect immediately.~~

3 SECTION 1. THE ACT OF MARCH 4, 1971 (P.L.6, NO.2), KNOWN AS  
4 THE TAX REFORM CODE OF 1971, IS AMENDED BY ADDING AN ARTICLE TO  
5 READ:

6 ARTICLE XVIII-C

7 VOLUNTEER RESPONDER RETENTION

8 AND RECRUITMENT TAX CREDIT

9 SECTION 1801-C. DEFINITIONS.

10 THE FOLLOWING WORDS AND PHRASES WHEN USED IN THIS ARTICLE  
11 SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SECTION UNLESS THE  
12 CONTEXT CLEARLY INDICATES OTHERWISE:

13 "ACTIVE VOLUNTEER." A VOLUNTEER FOR A VOLUNTEER AMBULANCE  
14 SERVICE, VOLUNTEER FIRE COMPANY OR VOLUNTEER RESCUE COMPANY  
15 CERTIFIED BY THE COMMISSIONER AND THE DIRECTOR AS MEETING THE  
16 CRITERIA OF THIS ACT.

17 "COMMISSIONER." THE STATE FIRE COMMISSIONER APPOINTED  
18 PURSUANT TO SECTION 3 OF THE ACT OF NOVEMBER 13, 1995 (P.L.604,  
19 NO.61), KNOWN AS THE STATE FIRE COMMISSIONER ACT.

20 "DEPARTMENT." THE DEPARTMENT OF REVENUE OF THE COMMONWEALTH.

21 "DIRECTOR." THE DIRECTOR OF THE EMERGENCY MEDICAL SERVICES  
22 OFFICE IN THE DEPARTMENT OF HEALTH.

23 "QUALIFIED TAX LIABILITY." THE LIABILITY FOR TAXES IMPOSED  
24 UNDER ARTICLE III.

25 "TAX CREDIT." THE TAX CREDIT AVAILABLE TO ACTIVE VOLUNTEERS  
26 UNDER THIS ARTICLE.

27 "TAXPAYER." AN INDIVIDUAL SUBJECT TO PAYMENT OF TAXES UNDER  
28 ARTICLE III.

29 "VOLUNTEER AMBULANCE SERVICE." AS DEFINED IN SECTION 102 OF  
30 THE ACT OF JULY 31, 2003 (P.L.73, NO.17), KNOWN AS THE VOLUNTEER

1 FIRE COMPANY AND VOLUNTEER AMBULANCE SERVICE GRANT ACT.

2 "VOLUNTEER FIRE COMPANY." AS DEFINED IN SECTION 102 OF THE  
3 ACT OF JULY 31, 2003 (P.L.73, NO.17), KNOWN AS THE VOLUNTEER  
4 FIRE COMPANY AND VOLUNTEER AMBULANCE SERVICE GRANT ACT.

5 "VOLUNTEER RESCUE COMPANY." AS DEFINED IN SECTION 102 OF THE  
6 ACT OF JULY 31, 2003 (P.L.73, NO.17), KNOWN AS THE VOLUNTEER  
7 FIRE COMPANY AND VOLUNTEER AMBULANCE SERVICE GRANT ACT.

8 SECTION 1802-C. APPLICATION.

9 (A) APPLICATION TO DEPARTMENT.--A TAXPAYER MAY SUBMIT AN  
10 APPLICATION FOR A TAX CREDIT UNDER THIS ARTICLE IN A MANNER  
11 REQUIRED BY THE DEPARTMENT. THE APPLICATION SHALL CONTAIN THE  
12 FOLLOWING INFORMATION:

13 (1) THE NAMES AND TAX IDENTIFICATION NUMBER OF THE  
14 TAXPAYER.

15 (2) THE NAME AND LOCATION OF THE VOLUNTEER FIRE COMPANY,  
16 VOLUNTEER AMBULANCE SERVICE OR VOLUNTEER RESCUE COMPANY OF  
17 WHICH THE TAXPAYER IS AN ACTIVE VOLUNTEER.

18 (3) ANY OTHER INFORMATION DEEMED APPROPRIATE BY THE  
19 DEPARTMENT.

20 (B) APPROVAL.--THE DEPARTMENT SHALL REVIEW AND APPROVE OR  
21 DISAPPROVE EACH APPLICATION IN THE ORDER IN WHICH IT IS  
22 RECEIVED. UPON A DETERMINATION THAT THE TAXPAYER IS AN ACTIVE  
23 VOLUNTEER, THE DEPARTMENT MAY APPROVE THE TAXPAYER FOR A TAX  
24 CREDIT.

25 SECTION 1803-C. TAXPAYER CREDIT.

26 A TAXPAYER MAY CLAIM A TAX CREDIT AGAINST THE QUALIFIED TAX  
27 LIABILITY OF THE TAXPAYER.

28 SECTION 1804-C. TAXPAYER ELIGIBILITY.

29 (A) CREDIT FOR EMPLOYMENT.--A TAXPAYER SHALL BE ELIGIBLE FOR  
30 A TAX CREDIT UNDER SUBSECTION (B) AGAINST THE TAX IMPOSED UNDER

1 ARTICLE III IF THE TAXPAYER IS AN ACTIVE VOLUNTEER WITHIN THIS  
2 COMMONWEALTH.

3 (B) MAXIMUM CREDIT.--THE FOLLOWING SHALL APPLY:

4 (1) A TAXPAYER WHO QUALIFIES UNDER SUBSECTION (A) MAY  
5 CLAIM A TAX CREDIT AS FOLLOWS:

6 (I) FOR THE TAX YEAR BEGINNING IN THE 2009 CALENDAR  
7 YEAR, \$100.

8 (II) FOR THE TAX YEAR BEGINNING IN THE 2010 CALENDAR  
9 YEAR, \$200.

10 (III) FOR THE TAX YEAR BEGINNING IN THE 2011  
11 CALENDAR YEAR, \$300.

12 (IV) FOR THE TAX YEAR BEGINNING IN THE 2012 CALENDAR  
13 YEAR, \$400.

14 (V) FOR THE TAX YEAR BEGINNING IN THE 2013 CALENDAR  
15 YEAR, AND EACH YEAR THEREAFTER, \$500.

16 (2) (I) IF THE TAXPAYER IS NOT AN ACTIVE VOLUNTEER FOR  
17 THE ENTIRE TAX YEAR, THE AMOUNT OF THE TAX CREDIT SHALL  
18 BE PRORATED AND THE CREDIT AMOUNT SHALL EQUAL THE MAXIMUM  
19 AMOUNT OF CREDIT FOR THE TAX YEAR, DIVIDED BY 12,  
20 MULTIPLIED BY THE NUMBER OF MONTHS IN THE TAX YEAR THE  
21 TAXPAYER WAS AN ACTIVE VOLUNTEER. THE CREDIT SHALL BE  
22 ROUNDED TO THE NEAREST \$5.

23 (II) IF THE TAXPAYER IS AN ACTIVE VOLUNTEER DURING  
24 ANY PART OF A MONTH, THE TAXPAYER SHALL BE CONSIDERED AN  
25 ACTIVE VOLUNTEER FOR THE ENTIRE MONTH.

26 SECTION 1805-C. CARRY OVER AND CARRYBACK.

27 (A) GENERAL RULE.--IF THE TAXPAYER CANNOT USE THE ENTIRE  
28 AMOUNT OF THE TAX CREDIT FOR THE FIRST TAXABLE YEAR IN WHICH THE  
29 TAXPAYER IS ELIGIBLE FOR THE CREDIT, THE EXCESS MAY BE CARRIED  
30 OVER TO SUCCEEDING TAXABLE YEARS AND USED AS A CREDIT AGAINST



1 THE QUALIFIED TAX LIABILITY OF THE TAXPAYER FOR THOSE TAXABLE  
2 YEARS. EACH TIME THE TAX CREDIT IS CARRIED OVER TO A SUCCEEDING  
3 TAXABLE YEAR, IT SHALL BE REDUCED BY THE AMOUNT THAT WAS USED AS  
4 A CREDIT DURING THE IMMEDIATELY PROCEEDING TAXABLE YEAR. THE TAX  
5 CREDIT PROVIDED BY THIS ARTICLE MAY BE CARRIED OVER AND APPLIED  
6 TO SUCCEEDING TAXABLE YEARS FOR NO MORE THAN THREE TAXABLE YEARS  
7 FOLLOWING THE FIRST TAXABLE YEAR FOR WHICH THE TAXPAYER WAS  
8 ENTITLED TO CLAIM THE CREDIT.

9 (B) APPLICATION.--A TAX CREDIT APPROVED BY THE DEPARTMENT IN  
10 A TAXABLE YEAR SHALL FIRST BE APPLIED AGAINST THE TAXPAYER'S  
11 QUALIFIED LIABILITY FOR THE CURRENT TAXABLE YEARS AS OF THE DATE  
12 ON WHICH THE CREDIT WAS APPROVED BEFORE THE TAX CREDIT CAN BE  
13 APPLIED AGAINST ANY TAX LIABILITY UNDER SUBSECTION (A).

14 (C) LIMITATIONS.--A TAXPAYER IS NOT ENTITLED TO CARRY BACK,  
15 OBTAIN A REFUND OF, SELL OR ASSIGN AN UNUSED TAX CREDIT.  
16 SECTION 1806-C. TOTAL AMOUNT OF CREDITS.

17 (A) GENERAL RULE.--THE TOTAL AMOUNT OF TAX CREDITS  
18 AUTHORIZED BY THIS ARTICLE SHALL NOT EXCEED \$8,500,000 IN EACH  
19 FISCAL YEAR. IF THE CREDITS EXCEED THE \$8,500,000 CAP IN A GIVEN  
20 YEAR, THE CREDITS SHALL BE ALLOCATED ON A PRO RATA BASIS.

21 (B) ALLOCATION.--IF THE TOTAL AMOUNT OF THE TAX CREDITS  
22 APPLIED FOR BY ALL TAXPAYERS UNDER THIS ARTICLE EXCEEDS THE  
23 AMOUNT ALLOCATED, THE TAX CREDIT TO BE RECEIVED BY EACH  
24 APPLICANT SHALL BE THE PRODUCT OF THE ALLOCATED AMOUNT  
25 MULTIPLIED BY THE QUOTIENT OF THE TAX CREDIT APPLIED FOR BY THE  
26 APPLICANT DIVIDED BY THE TOTAL OF ALL TAX CREDITS APPLIED FOR BY  
27 ALL APPLICANTS, THE ALGEBRAIC EQUIVALENT OF WHICH IS:

28 TAXPAYER'S TAX CREDIT = AMOUNT ALLOCATED FOR THOSE CREDITS X  
29 (TAX CREDIT APPLIED FOR BY THE APPLICANT/TOTAL  
30 OF ALL CREDITS APPLIED FOR BY ALL APPLICANTS).

1 SECTION 1807-C. POINT SYSTEM.

2 (A) GENERAL RULE.--THE COMMISSIONER AND THE DIRECTOR SHALL  
3 JOINTLY DEVELOP AND IMPLEMENT A POINT SYSTEM ESTABLISHING THE  
4 ANNUAL REQUIREMENTS FOR CERTIFICATION OF ACTIVE VOLUNTEERS.

5 (B) FACTORS.--TO DETERMINE WHETHER TO CERTIFY AN INDIVIDUAL  
6 AS AN ACTIVE VOLUNTEER, THE POINT SYSTEM SHALL CONSIDER THE  
7 FOLLOWING FACTORS:

8 (1) THE NUMBER OF EMERGENCY CALLS RESPONDED TO.

9 (2) THE VOLUNTEER'S LEVEL OF TRAINING AND PARTICIPATION  
10 IN FORMAL TRAINING AND DRILLS.

11 (3) TIME SPENT ON ADMINISTRATION AND SUPPORT ACTIVITIES,  
12 INCLUDING FUNDRAISING AND MAINTENANCE OF FACILITIES AND  
13 EQUIPMENT.

14 (4) INVOLVEMENT IN OTHER PROJECTS THAT DIRECTLY BENEFIT  
15 THE ORGANIZATION'S FINANCIAL VIABILITY, EMERGENCY RESPONSE OR  
16 OPERATIONAL READINESS.

17 SECTION 1808-C. APPLICATION PROCESS.

18 (A) APPLICATION.--AN ACTIVE VOLUNTEER MAY APPLY TO THE  
19 DEPARTMENT FOR A CERTIFICATION BY FILING AN APPLICATION ON THE  
20 FORM REQUIRED BY THE DEPARTMENT. THE APPLICATION SHALL CONTAIN  
21 THE FOLLOWING INFORMATION:

22 (1) THE NAME OF THE ACTIVE VOLUNTEER.

23 (2) THE NAME AND ADDRESS OF THE VOLUNTEER FIRE COMPANY,  
24 VOLUNTEER AMBULANCE SERVICE OR VOLUNTEER RESCUE COMPANY WHERE  
25 THE ACTIVE VOLUNTEER IS A MEMBER.

26 (3) ANY OTHER INFORMATION DEEMED TO BE APPROPRIATE BY  
27 THE DEPARTMENT.

28 SECTION 1809-C. CERTIFICATION.

29 (A) SELF CERTIFICATION.--THE ACTIVE VOLUNTEER SHALL SIGN AND  
30 SUBMIT THE APPLICATION TO THE CHIEF OF THE VOLUNTEER FIRE

1 COMPANY OR THE SUPERVISOR OR CHIEF OF THE VOLUNTEER AMBULANCE  
2 SERVICE OR VOLUNTEER RESCUE COMPANY FIRE OR EMS DEPARTMENT WHERE  
3 HE OR SHE SERVES.

4 (B) LOCAL SIGN-OFF.--THE CHIEF OF THE VOLUNTEER FIRE  
5 COMPANY, THE SUPERVISOR OR CHIEF OF THE VOLUNTEER AMBULANCE  
6 SERVICE OR VOLUNTEER RESCUE COMPANY SHALL SIGN THE APPLICATION  
7 ATTESTING TO THE INDIVIDUAL'S STATUS AS AN ACTIVE VOLUNTEER. THE  
8 APPLICATION SHALL THEN BE FORWARDED TO THE DEPARTMENT FOR FINAL  
9 REVIEW AND PROCESSING.

10 (C) DEPARTMENTAL REVIEW.--THE DEPARTMENT SHALL REVIEW AND  
11 APPROVE OR DISAPPROVE THE APPLICATIONS IN THE ORDER IN WHICH  
12 THEY ARE RECEIVED.

13 SECTION 1810-C. REGULATIONS.

14 THE DEPARTMENT SHALL ADOPT REGULATIONS, INCLUDING FORMS,  
15 NECESSARY TO ADMINISTER THIS ARTICLE. THE DEPARTMENT MAY REQUIRE  
16 PROOF OF THE CLAIM FOR TAX CREDIT.

17 SECTION 1811-C. REPORT TO GENERAL ASSEMBLY.

18 NO LATER THAN JUNE 1, 2010, AND SEPTEMBER 1 OF EACH YEAR  
19 THEREAFTER, THE DEPARTMENT SHALL SUBMIT A REPORT ON THE TAX  
20 CREDITS GRANTED UNDER THIS ARTICLE AND THE APPLICABILITY OF THE  
21 TAX CREDIT TO THE RETENTION OF ACTIVE VOLUNTEERS OF A VOLUNTEER  
22 AMBULANCE SERVICE, VOLUNTEER FIRE COMPANY OR VOLUNTEER RESCUE  
23 COMPANY. THE REPORT SHALL INCLUDE THE NAMES OF TAXPAYERS WHO  
24 UTILIZED THE CREDIT AS OF THE DATE OF THE REPORT AND THE AMOUNT  
25 OF CREDITS APPROVED. THE REPORT MAY INCLUDE RECOMMENDATIONS FOR  
26 CHANGES IN THE CALCULATION OR ADMINISTRATION OF THE TAX CREDIT.  
27 THE REPORT SHALL BE SUBMITTED TO THE CHAIRMAN AND MINORITY  
28 CHAIRMAN OF THE APPROPRIATIONS COMMITTEE OF THE SENATE, THE  
29 CHAIRMAN AND MINORITY CHAIRMAN OF THE APPROPRIATIONS COMMITTEE  
30 OF THE HOUSE OF REPRESENTATIVES, THE CHAIRMAN AND MINORITY

1 CHAIRMAN OF THE FINANCE COMMITTEE OF THE SENATE AND THE CHAIRMAN  
2 AND MINORITY CHAIRMAN OF THE FINANCE COMMITTEE OF THE HOUSE OF  
3 REPRESENTATIVES. THE REPORT MAY INCLUDE OTHER INFORMATION THAT  
4 THE DEPARTMENT DEEMS APPROPRIATE.

5 SECTION 1812-C. PENALTY.

6 A TAXPAYER WHO CLAIMS A CREDIT UNDER THIS ARTICLE BUT FAILS  
7 TO MEET THE STANDARDS UNDER SECTION 1803-C SHALL REPAY THE FULL  
8 AMOUNT OF THE TAX CREDIT TO THE COMMONWEALTH.

9 SECTION 2. THIS ACT SHALL APPLY TO ALL TAXABLE YEARS  
10 BEGINNING ON OR AFTER JANUARY 1, 2009.

11 SECTION 3. THIS ACT SHALL TAKE EFFECT IMMEDIATELY.