

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 49 Session of 2009

INTRODUCED BY D. O'BRIEN, BELFANTI, CONKLIN, DONATUCCI, FRANKEL, GEORGE, GRUCELA, HARKINS, KIRKLAND, MILLER, PRESTON, RAPP AND SIPTROTH, JANUARY 26, 2009

REFERRED TO COMMITTEE ON FINANCE, JANUARY 26, 2009

AN ACT

1 Providing tax credits to businesses that install single-stall  
2 family restrooms.

3 The General Assembly of the Commonwealth of Pennsylvania  
4 hereby enacts as follows:

5 Section 1. Short title.

6 This act shall be known and may be cited as the Family  
7 Restroom Tax Credit Act.

8 Section 2. Definitions.

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

12 "Business." Any of the following:

13 (1) A sole proprietorship that pays a tax under Article  
14 III of the act of March 4, 1971 (P.L.6, No.2), known as the  
15 Tax Reform Code of 1971.

16 (2) A corporation that pays a tax under Article IV of  
17 the Tax Reform Code of 1971.

1 Section 3. Family restroom tax credit.

2 A business that installs a single-stall family restroom at  
3 the situs of the business may claim a tax credit of the lesser  
4 of \$1,500 or the amount of tax paid in conjunction with  
5 operation of the business during the taxable year in which the  
6 restroom was installed, provided that:

7 (1) an occupancy permit is presented with the tax return  
8 indicating that a restroom has been installed which meets the  
9 requirements of this act; and

10 (2) a sign is posted indicating that the restroom is  
11 available for use by families, single users and handicapped  
12 persons.

13 Section 4. Applicability.

14 This act shall apply to taxable years beginning December 31,  
15 2007.

16 Section 5. Effective date.

17 This act shall take effect immediately.