

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1902 Session of 2011

INTRODUCED BY ELLIS, QUIGLEY, CALTAGIRONE, CHRISTIANA, DALEY, DeLUCA, DUNBAR, EVERETT, GEIST, GEORGE, GIBBONS, GINGRICH, GODSHALL, KORTZ, MILLARD, MILLER, MURT, MUSTIO, PEIFER, PICKETT, SAYLOR, STEPHENS, STEVENSON, STURLA, TAYLOR, THOMAS, TOEPEL, VULAKOVICH, WAGNER, WATSON AND MIRABITO, OCTOBER 19, 2011

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 19, 2011

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 report and public  
 11 information and for tax credit; providing for annual report  
 12 on tax credits; and repealing provisions relating to report  
 13 to General Assembly.

14 The General Assembly of the Commonwealth of Pennsylvania  
 15 hereby enacts as follows:

16 Section 1. Section 1711-B of the act of March 4, 1971  
 17 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended  
 18 December 23, 2003 (P.L.250, No.46), is repealed:

19 [Section 1711-B. Report to General Assembly.--The secretary  
 20 shall submit an annual report to the General Assembly indicating  
 21 the effectiveness of the credit provided by this article no

1 later than March 15 following the year in which the credits were  
2 approved. The report shall include the names of all taxpayers  
3 utilizing the credit as of the date of the report and the amount  
4 of credits approved and utilized by each taxpayer.

5 Notwithstanding any law providing for the confidentiality of tax  
6 records, the information contained in the report shall be public  
7 information. The report may also include any recommendations for  
8 changes in the calculation or administration of the credit.]

9 Section 2. Section 1710-E of the act, added July 25, 2007  
10 (P.L.373, No.55), is amended to read:

11 Section 1710-E. Report and public information.

12 [(a) General rule.--]The commission, in consultation with  
13 the department, shall annually report to the General Assembly on  
14 the Resource Enhancement and Protection Tax Credit Program as  
15 follows:

16 (1) The number of projects and the dollar amount of tax  
17 credits granted under the program in the aggregate, by best  
18 management practice and per project.

19 (2) The types, locations and costs of projects.

20 (3) The estimated benefits of the projects, including  
21 pollution reduction.

22 [(b) Identity.--The identity of each taxpayer utilizing a  
23 resource enhancement and protection tax credit under this  
24 article and the amount of credits approved and utilized by each  
25 taxpayer shall be made available annually within a year of when  
26 the credits were granted and shall constitute a public record,  
27 notwithstanding any law providing for the confidentiality of tax  
28 records. This information regarding taxpayer use of resource  
29 enhancement and protection tax credits shall be made available  
30 in accordance with the laws applicable to public information and

1 public records generally and need not be included in the annual  
2 report to the General Assembly.]

3 Section 3. Section 1904-A(b) of the act, amended July 25,  
4 2007 (P.L.373, No.55), is amended to read:

5 Section 1904-A. Tax Credit.--\* \* \*

6 (b) The secretary is hereby authorized to promulgate rules  
7 and regulations for the approval or disapproval of such  
8 proposals by business firms or private companies. [The secretary  
9 shall provide a report listing of all applications received and  
10 their disposition in each fiscal year to the General Assembly by  
11 October 1 of the following fiscal year. The secretary's report  
12 shall include all taxpayers utilizing the credit and the amount  
13 of credits approved, sold or assigned. Notwithstanding any law  
14 providing for the confidentiality of tax records, the  
15 information in the report shall be public information, and all  
16 report information shall be posted on the secretary's Internet  
17 website.]

18 \* \* \*

19 Section 4. The act is amended by adding a section to read:

20 Section 3003.22. Annual Report.--(a) The department shall  
21 prepare an annual report to the General Assembly on the use of  
22 all tax credits available during the previous fiscal year. Each  
23 year by September 1, the department shall submit the report to  
24 the chairman and minority chairman of the Finance Committee of  
25 the Senate and the chairman and minority chairman of the Finance  
26 Committee of the House of Representatives and post the report on  
27 its website.

28 (b) The report shall include the following information for  
29 each available tax credit:

30 (1) Separated by taxpayer:

1 (i) The name of each taxpayer that claimed the credit.

2 (ii) The amount of credit claimed.

3 (iii) If applicable, a brief description of the project  
4 associated with the credit, including the location and total  
5 cost of the project.

6 (iv) Whether the credit was sold or assigned.

7 (2) Separated by credit:

8 (i) The total amount of credits approved.

9 (ii) The total amount of credits claimed.

10 (iii) The total amount of credits sold or assigned.

11 (c) Each agency responsible for administration of a tax  
12 credit shall provide the information required under subsection  
13 (b) and may also provide any recommendations for changes in the  
14 calculation or administration of the credit.

15 (d) Notwithstanding any law providing for confidentiality of  
16 tax records, the information reported under subsection (b) shall  
17 be public information.

18 (e) This section shall not apply to a credit against any tax  
19 that is calculated as an offset against another tax imposed on  
20 the same item or transaction.

21 Section 5. The following shall apply:

22 (1) The General Assembly declares that the repeals under  
23 paragraph (2) are necessary to effectuate the addition of  
24 section 3003.22 of the act.

25 (2) The following acts and parts of act are repealed:

26 (i) Section 4(a)(3) and (b) of the act of July 2,  
27 2006 (P.L.292, No.65), known as the Organ and Bone Marrow  
28 Donor Act.

29 (ii) The provisions of 12 Pa.C.S. § 3708.

30 Section 6. This act shall take effect in 60 days.