

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 634 Session of 2011

INTRODUCED BY BRUBAKER, BREWSTER, TOMLINSON, COSTA, PICCOLA, EARLL, ARGALL, SMUCKER, ORIE, YAW, ERICKSON, BOSCOLA, STACK, KASUNIC, TARTAGLIONE, PIPPY, DINNIMAN, WILLIAMS, D. WHITE, BAKER, SOLOBAY, FONTANA, YUDICHAK, MENSCH, VANCE, WOZNIAK, ALLOWAY, BROWNE, WASHINGTON, FARNESE AND WARD, FEBRUARY 24, 2011

REFERRED TO FINANCE, FEBRUARY 24, 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," in neighborhood assistance tax credit, further
 11 providing for tax credit.

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

14 Section 1. Section 1904-A of the act of March 4, 1971
 15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
 16 by adding a subsection to read:

17 Section 1904-A. Tax Credit.--* * *

18 (b.2) When approving applications for neighborhood
 19 assistance tax credits, the secretary shall take into special
 20 consideration applications which involve charitable food

1 programs and dedicate at least twenty-five per cent of the
2 available tax credits for these purposes.

3 * * *

4 Section 2. This act shall take effect immediately.