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 THE GENERAL ASSEMBLY OF PENNSYLVANIA
 

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# HOUSE BILL

No. 91 Session of  
2013

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INTRODUCED BY EVANKOVICH, DUNBAR, SAYLOR, SWANGER, HARHAI, AUMENT, TRUITT, EMRICK, HICKERNELL, GINGRICH, HALUSKA, KORTZ, V. BROWN, MAJOR, SCHLOSSBERG, DAVIS, KAUFFMAN, BROOKS, MILLARD, MACKENZIE, PICKETT, BIZZARRO, READSHAW, BENNINGHOFF, O'NEILL, HAHN, M. K. KELLER, CUTLER, MOUL, PETRI, ROCK, EVERETT, GROVE, R. BROWN, R. MILLER, SIMMONS, MURT, OBERLANDER, MILNE, PEIFER, MATZIE, MALONEY, CALTAGIRONE, TURZAI AND CLYMER, JANUARY 14, 2013

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SENATOR BRUBAKER, FINANCE, IN SENATE, AS AMENDED, JUNE 24, 2014

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## 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 educational improvement tax credit, further  
11 providing for definitions ~~and for limitations.~~ <--

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

14 Section 1. The definition of "public school" in section  
15 1702-F of the act of March 4, 1971 (P.L.6, No.2), known as the  
16 Tax Reform Code of 1971, added October 9, 2009 (P.L.451, No.48),  
17 is amended and the section is amended by adding a definition to  
18 read:

19 Section 1702-F. Definitions.

1 The following words and phrases when used in this article  
2 shall have the meanings given to them in this section unless the  
3 context clearly indicates otherwise:

4 \* \* \*

5 "Career and technical school." A public secondary school  
6 established under the provisions of Article XVIII of the act of  
7 March 10, 1949 (P.L.30, No.14), known as the Public School Code  
8 of 1949.

9 \* \* \*

10 "Public school." A public pre-kindergarten where compulsory  
11 attendance requirements do not apply or a public kindergarten,  
12 elementary school [or], secondary school or career and technical  
13 school at which the compulsory attendance requirements of this  
14 Commonwealth may be met and which meets the applicable  
15 requirements of Title VI of the Civil Rights Act of 1964 (Public  
16 Law 88-352, 78 Stat. 241).

17 \* \* \*

18 ~~Section 2. Section 1706 F(a) of the act, amended July 2,~~ <--  
19 ~~2012 (P.L.751, No.85), is amended to read:~~

20 ~~Section 1706 F. Limitations.~~

21 ~~(a) Amount.~~

22 ~~(1) The total aggregate amount of all tax credits~~  
23 ~~approved shall not exceed \$100,000,000 in a fiscal year. No~~  
24 ~~less than \$60,000,000 of the total aggregate amount shall be~~  
25 ~~used to provide tax credits for contributions from business~~  
26 ~~firms to scholarship organizations. No less than \$30,000,000~~  
27 ~~of the total aggregate amount shall be used to provide tax~~  
28 ~~credits for contributions from business firms to educational~~  
29 ~~improvement organizations.~~

30 ~~(2) The following apply to specific fiscal years:~~

1           ~~(i) For fiscal years 2004 2005, 2005 2006 and 2006~~  
2           ~~2007, the total aggregate amount of all tax credits~~  
3           ~~approved for contributions from business firms to pre~~  
4           ~~kindergarten scholarship programs shall not exceed~~  
5           ~~\$5,000,000 in a fiscal year.~~

6           ~~(ii) For fiscal years 2007 2008, 2008 2009, 2009~~  
7           ~~2010, 2010 2011 and 2011 2012, the total aggregate amount~~  
8           ~~of all tax credits approved for contributions from~~  
9           ~~business firms to pre kindergarten scholarship programs~~  
10           ~~shall not exceed \$8,000,000 in a fiscal year.~~

11           ~~(iii) For fiscal year 2012 2013 and each fiscal year~~  
12           ~~thereafter, the total aggregate amount of all tax credits~~  
13           ~~approved for contributions from business firms to pre~~  
14           ~~kindergarten scholarship programs shall not exceed~~  
15           ~~\$10,000,000 in a fiscal year.~~

16           ~~(3) (i) From the tax credits for contributions by~~  
17           ~~business firms to educational improvement organizations,~~  
18           ~~10% of the available amount shall initially be set aside~~  
19           ~~for contributions by business firms to educational~~  
20           ~~improvement organizations that provide donations to~~  
21           ~~career and technical schools and shall be distributed in~~  
22           ~~accordance with section 1705 F(g).~~

23           ~~(ii) Tax credits remaining from the amount set aside~~  
24           ~~in subparagraph (i) after July 1 of each year shall be~~  
25           ~~made available to business firms for contributions to any~~  
26           ~~educational improvement organization and shall be~~  
27           ~~distributed in accordance with section 1705 F(g).~~

28           \*\*\*

29           Section 3 2. This act shall take effect in 60 days.

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