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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 308 Session of  
2015

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INTRODUCED BY HUGHES, TEPLITZ, FARNESE, TARTAGLIONE, FONTANA,  
GREENLEAF, SMITH, BREWSTER, COSTA, LEACH, SCHWANK, DINNIMAN  
AND RAFFERTY, JANUARY 23, 2015

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REFERRED TO FINANCE, JANUARY 23, 2015

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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," providing for a teacher tax credit.

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

13 Section 1. The act of March 4, 1971 (P.L.6, No.2), known as  
14 the Tax Reform Code of 1971, is amended by adding an article to  
15 read:

16 ARTICLE XVII-B.2

17 TEACHER TAX CREDIT

18 Section 1701-B.2. Short title.

19 This article shall be known and may be cited as the Teacher  
20 Tax Credit Act.

21 Section 1702-B.2. 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 "Certified teacher." A teacher who is certified by the  
5 Commonwealth and currently employed as a teacher.

6 "Classroom expenses and supplies." The term includes books,  
7 supplies, computers and related equipment, including related  
8 software and services, other equipment and supplementary  
9 materials.

10 "Department." The Department of Revenue of the Commonwealth.

11 "Tax credit." The teacher tax credit established under this  
12 article.

13 "Tax liability." The liability for taxes imposed under  
14 Article III.

15 "Taxpayer." An individual subject to tax under Article III.  
16 Section 1703-B.2. Tax credit for teachers.

17 A taxpayer who is a certified teacher and incurs expenses for  
18 the purchase of classroom expenses and supplies in a taxable  
19 year may apply for a teacher tax credit as provided in this  
20 article.

21 Section 1704-B.2. Limitation on credits.

22 (a) Limit.--The total amount of credits approved by the  
23 department shall not exceed \$15,000,000 in any fiscal year.

24 (b) Amount of credit.--The amount of the tax credit under  
25 this section may not exceed \$500 per applicant per tax year.

26 Section 1705-B.2. Application.

27 A taxpayer may apply for a tax credit under this article in a  
28 manner prescribed by the department.

29 Section 1706-B.2. Administration.

30 The department shall promulgate rules and regulations to

1 administer the provisions of this article.

2 Section 2. This act shall apply to taxable years commencing  
3 after December 31, 2014.

4 Section 3. This act shall take effect immediately.