

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 693 Session of 2015

INTRODUCED BY TEPLITZ, ALLOWAY, SCAVELLO, FARNESE, FONTANA, SMITH, TARTAGLIONE, RAFFERTY AND LEACH, APRIL 7, 2015

REFERRED TO FINANCE, APRIL 7, 2015

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 personal income tax, providing for a tax  
 11 credit for adoption of dog or cat.

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

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

17 Section 314.1. Tax credit for adoption of dog or cat.--(a)  
 18 A taxpayer shall be allowed a credit against the tax otherwise  
 19 due under this article for the cost of adopting a dog or cat  
 20 from a qualifying pound, shelter, society or association for the  
 21 prevention of cruelty to animals, humane society or dog, cat or  
 22 other protective or rescue association located in this

1 Commonwealth. The amount of the credit shall be three hundred  
2 dollars (\$300) per taxable year.

3 (b) The department shall not approve a tax credit under this  
4 section for tax years ending after December 31, 2017.

5 Section 2. The addition of section 314.1 of the act shall  
6 apply to tax years beginning after December 31, 2014.

7 Section 3. This act shall take effect in 60 days.