

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2491 Session of 2018

INTRODUCED BY ORTITAY, CHARLTON, WATSON, BOBACK, MURT AND CUTLER, JUNE 18, 2018

REFERRED TO COMMITTEE ON FINANCE, JUNE 18, 2018

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 tax credit eligibility, further providing for
 11 definitions and providing for employment and advancement of
 12 qualified individuals with a disability.

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

15 Section 1. Section 1701-A.1 of the act of March 4, 1971
 16 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
 17 by adding definitions to read:

18 Section 1701-A.1. Definitions.

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

22 * * *

23 "Hiring program for disabled individuals." A program

1 implemented by a qualified taxpayer to employ and advance in
2 employment qualified individuals with a disability as defined in
3 section 3 of the Americans with Disabilities Act of 1990 (Public
4 Law 101-336, 42 U.S.C. § 12102).

5 "Qualified taxpayer." An employer with two or more
6 employees.

7 * * *

8 Section 2. The act is amended by adding a section to read:

9 Section 1703-A.1. Employment and advancement of qualified
10 individuals with a disability.

11 (a) General rule.--Except as otherwise provided by law,
12 before a tax credit may be awarded to a qualified taxpayer, the
13 department shall make a finding that the qualified taxpayer has
14 implemented or is in the process of implementing a hiring
15 program for disabled individuals.

16 (b) Guidelines.--The Department of Community and Economic
17 Development, in conjunction with the Office of Vocational
18 Rehabilitation of the Department of Labor and Industry and the
19 Department of Human Services, shall establish guidelines for a
20 hiring program for disabled individuals. The hiring program for
21 disabled individuals must, at a minimum:

22 (1) Implement a 5% hiring goal for individuals with a
23 disability.

24 (2) Invite current employees and new employees to self-
25 identify with a disability.

26 (3) Reference a framework on employing individuals with
27 a disability.

28 (4) Be applicable to an employer with two or more
29 employees.

30 (5) Make considerations for different sizes of

1 employers.

2 (6) Be fiscally obtainable for an employer.

3 (7) Be reviewed annually to identify progress and assess
4 new objectives.

5 (c) Applicability.--This section does not apply to
6 educational tax credits under Article XX-B of the act of March
7 10, 1949 (P.L.30, No.14), known as the Public School Code of
8 1949.

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