
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 208 Session of
2019

INTRODUCED BY DEASY, JANUARY 28, 2019

REFERRED TO COMMITTEE ON FINANCE, JANUARY 28, 2019

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," authorizing a first responders tax credit for
11 purposes of personal income tax.

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 an article to
16 read:

17 ARTICLE XVIII-H

18 FIRST RESPONDERS TAX CREDIT

19 Section 1801-H. Scope of article.

20 This article relates to first responders tax relief.

21 Section 1802-H. Definitions.

22 The following words and phrases when used in this article
23 shall have the meanings given to them in this section unless the

1 context clearly indicates otherwise:

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

3 "Secretary." The Secretary of Revenue of the Commonwealth.

4 "Tax credit." The tax credit provided under this article.

5 "Taxpayer." An individual who is subject to tax under
6 Article III.

7 "Volunteer emergency medical technician." An individual who
8 has been certified by the Department of Health to provide
9 emergency medical treatment and provides emergency medical
10 treatment on a volunteer basis. The term includes a volunteer
11 paramedic.

12 "Volunteer firefighter." An individual who is a member of a
13 volunteer fire company of this Commonwealth. The term includes a
14 volunteer member of a rescue squad or ambulance service.

15 Section 1803-H. Credit authorized.

16 (a) General rule.--A taxpayer who is a volunteer firefighter
17 or volunteer emergency medical technician may apply for a tax
18 credit from tax imposed under Article III. By September 15, the
19 taxpayer must submit an application to the department requesting
20 the tax credit. The applicant must be employed as a volunteer
21 firefighter or volunteer emergency medical technician for the
22 tax year that the tax credit is being requested. The tax credit
23 may be prorated depending on the number of days a taxpayer
24 served as a volunteer firefighter or volunteer emergency medical
25 technician.

26 (b) Amount.--A taxpayer that is qualified under subsection
27 (a) shall receive a tax credit for the taxable year in the
28 amount of \$500 unless the secretary prorates the amount under
29 subsection (a). The secretary shall submit an annual report to
30 the General Assembly indicating the effectiveness of the tax

1 credit not later than March 15 following the year in which the
2 tax credits are approved. The report shall include the number of
3 taxpayers utilizing the tax credit as of the date of the report
4 and the number of tax credits approved and utilized. The report
5 may also include any recommendations for changes in the
6 calculation or administration of the tax credit.

7 Section 1804-H. Regulations.

8 The secretary shall promulgate regulations necessary for the
9 implementation and administration of this article.

10 Section 2. This act shall apply to taxable years beginning
11 after December 31, 2018.

12 Section 3. This act shall take effect immediately.