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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 2498 Session of  
2020

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INTRODUCED BY BARRAR, FRITZ, SCHLEGEL CULVER, FEE, JAMES,  
KAUFFMAN, RYAN, YOUNGBLOOD, NEILSON, GILLEN, DeLUCA,  
TOMLINSON, READSHAW, SAYLOR, MENTZER AND DEASY, MAY 12, 2020

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REFERRED TO COMMITTEE ON EDUCATION, MAY 12, 2020

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AN ACT

1 Amending the act of March 10, 1949 (P.L.30, No.14), entitled "An  
2 act relating to the public school system, including certain  
3 provisions applicable as well to private and parochial  
4 schools; amending, revising, consolidating and changing the  
5 laws relating thereto," in educational tax credits, further  
6 providing for tax credits.

7 The General Assembly of the Commonwealth of Pennsylvania  
8 hereby enacts as follows:

9 Section 1. Section 2005-B(j)(5) of the act of March 10, 1949  
10 (P.L.30, No.14), known as the Public School Code of 1949, is  
11 amended and the section is amended by adding a subsection to  
12 read:

13 Section 2005-B. Tax credits.

14 \* \* \*

15 (g.2) Application and approval of credits.--Notwithstanding  
16 subsections (g) and (g.1), the application and approval process  
17 for tax credits for fiscal year 2020-2021 shall be in accordance  
18 with the following:

19 (1) Except as provided in paragraph (2), the department

1 may accept applications for tax credits available during the  
2 2020-2021 fiscal year no earlier than October 1, 2020.

3 (2) The application of any business firm for tax credits  
4 available during the 2020-2021 fiscal year as part of the  
5 second year of a two-year commitment or as a renewal of a  
6 two-year commitment which was fulfilled in the previous  
7 fiscal year may be accepted no earlier than August 15, 2020.  
8 In order to be eligible for the early application date under  
9 this paragraph, the contributions included in the second year  
10 of a two-year commitment or renewal of a two-year commitment  
11 must be made to the same type of organization.

12 (3) Applications for tax credits submitted on October 1,  
13 2020, under paragraph (1) for a two-year commitment by a  
14 business firm that applied for and was denied credits in the  
15 prior fiscal year and that had been approved for tax credits  
16 in a prior fiscal year shall be considered prior to an  
17 application from a business firm that does not meet the  
18 criteria in this paragraph. A business firm seeking  
19 preference under this paragraph shall include proof of prior  
20 approval tax credits in its October 1, 2020, application.

21 (4) The department shall give written notice of its  
22 approval to each business firm that submitted a completed  
23 application under this subsection by November 15, 2020, or 30  
24 days following receipt of the completed application,  
25 whichever is later.

26 (5) The department shall give written notice of its  
27 approval to each business firm that submitted a completed  
28 application under subsection (j)(2) within 30 days following  
29 receipt of the completed application.

30 (6) Should the department fail, for a period of at least

1 10 days, to timely transmit any of the written notices  
2 required by this subsection, the affected business may bring  
3 an action for injunction or other appropriate relief in  
4 Commonwealth Court.

5 \* \* \*

6 (j) Reallocation of tax credits.--

7 \* \* \*

8 (5) Subsections (b) [and], (g) and (g.2) shall not apply  
9 to an application for reallocation of tax credits under this  
10 subsection.

11 Section 2. This act shall take effect immediately.