
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 674 Session of
2021

INTRODUCED BY MALAGARI, SANCHEZ, HILL-EVANS, BROOKS, SAINATO,
HOWARD, ISAACSON, HOHENSTEIN, DEASY, FREEMAN, SCHLOSSBERG,
CIRESI, WEBSTER, ROZZI, McNEILL, INNAMORATO, T. DAVIS,
STEPHENS AND GILLEN, FEBRUARY 26, 2021

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 26, 2021

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 shelter animal adoption 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 XVIII-I

17 Shelter Animal Adoption Tax Credit

18 Section 1801-I. 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:

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

2 "Shelter animal." A cat or dog placed in a pound, shelter,
3 society for the prevention of cruelty to animals, humane society
4 or rescue association.

5 "Tax credit." The shelter animal adoption tax credit
6 established under this article.

7 "Taxpayer." An individual subject to tax under Article III
8 who adopts a shelter animal.

9 Section 1802-I. Shelter Animal Adoption Tax Credit Program.

10 (a) Establishment.--The Shelter Animal Adoption Tax Credit
11 Program is established to encourage the adoption of shelter
12 animals.

13 (b) Maximum amount.--The following apply:

14 (1) A taxpayer may claim a tax credit of \$100 per
15 adopted shelter animal.

16 (2) A taxpayer may claim a tax credit for a maximum of
17 three shelter animals per taxable year, provided that keeping
18 the shelter animal is not in violation of any applicable
19 provisions of Federal, State or local law.

20 Section 1803-I. Application process.

21 A taxpayer may claim the tax credit on the tax return filed
22 under Article III and shall include with the tax return all of
23 the following:

24 (1) Proof that the shelter animal has been spayed or
25 neutered.

26 (2) Proof of adoption of the shelter animal during the
27 qualifying taxable year.

28 Section 1804-I. Tax credits.

29 (a) Applicable taxes.--A taxpayer may apply the tax credit
30 to taxes imposed under Article III.

1 (b) Taxable year.--The tax credit shall be allowed with
2 respect to the taxable year, commencing after the effective date
3 of this article, in which the shelter animal is adopted.

4 Section 1805-I. Carry back and refund.

5 A taxpayer may not carry back, obtain a refund of, sell or
6 assign an unused tax credit.

7 Section 2. This act shall take effect in 60 days.