

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 899 Session of 2021

INTRODUCED BY BROOKS, STEFANO AND J. WARD, OCTOBER 6, 2021

REFERRED TO EDUCATION, OCTOBER 6, 2021

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 limitations.

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

9 Section 1. Section 2006-B(a) of the act of March 10, 1949
 10 (P.L.30, No.14), known as the Public School Code of 1949, is
 11 amended by adding a paragraph to read:

12 Section 2006-B. Limitations.

13 (a) Amount.--

14 * * *

15 (3) The department shall assure that tax credits under
 16 this article are approved in an equitable manner for
 17 contributions from business firms headquartered in each
 18 region of this Commonwealth, including the northcentral
 19 region, northeast region, northwest region, southcentral
 20 region, southeast region and southwest region of this

1 Commonwealth. Tax credits approved for contributions from
2 business firms headquartered in a region of this Commonwealth
3 that are unclaimed shall be promptly reallocated to business
4 firms in other regions of this Commonwealth. The department
5 may develop guidelines to implement this paragraph.

6 * * *

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