

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 908 Session of
2021

INTRODUCED BY GEBHARD, BROOKS, COLLETT, SCHWANK, YUDICHAK,
LANGERHOLC, HUTCHINSON, J. WARD, COSTA, PITTMAN AND STEFANO,
OCTOBER 22, 2021

REFERRED TO FINANCE, OCTOBER 22, 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 volunteer certified emergency
11 medical technician tax credit; and imposing duties on the
12 Department of Revenue.

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

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

18 ARTICLE XVIII-I

19 VOLUNTEER CERTIFIED EMERGENCY

20 MEDICAL TECHNICIAN TAX CREDIT

21 Section 1801-I. Definitions.

22 The following words and phrases when used in this article

1 shall have the meanings given to them in this section unless the
2 context clearly indicates otherwise:

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

4 "Qualified tax liability." The liability for taxes imposed
5 under Article III for the taxable year beginning after December
6 31, 2022, and each taxable year thereafter.

7 "Tax credit." The tax credit available to an active
8 volunteer certified emergency medical technician under this
9 article.

10 "Taxpayer." An individual subject to payment of taxes under
11 Article III.

12 Section 1802-I. Application and procedure.

13 (a) Application to department.--A taxpayer may claim a tax
14 credit against the qualified tax liability of the taxpayer by
15 submitting an application for the tax credit in a manner
16 required by the department. The application shall contain the
17 following information:

18 (1) The name and tax identification number of the
19 taxpayer.

20 (2) Documentation that the taxpayer meets the
21 eligibility criteria specified in section 1803-I.

22 (3) Any other information deemed appropriate by the
23 department.

24 (b) Procedure.--The application shall be attached to the
25 applicant's annual tax return required to be filed under Article
26 III.

27 Section 1803-I. Taxpayer eligibility.

28 (a) Criteria.--A taxpayer who is an active volunteer
29 certified emergency medical technician shall be eligible for a
30 tax credit if the taxpayer meets the following criteria:

1 (1) Is a resident of this Commonwealth.

2 (2) Has at least two full years of service as a
3 certified emergency medical technician by December 31 of the
4 taxable year and has responded to at least 20% of the
5 company's emergency calls during that two-year period.

6 (3) Is an active volunteer certified emergency medical
7 technician on the date the taxpayer files the tax return.

8 (b) Maximum credit.--A taxpayer who qualifies under
9 subsection (a) may claim a tax credit of \$500.

10 Section 1804-I. Carryover and carryback prohibited.

11 A taxpayer may not carry over, carry back, obtain a refund
12 of, sell or assign an unused tax credit.

13 Section 1805-I. Self certification.

14 The making or filing by a taxpayer of any return,
15 declaration, statement or other document required to be made or
16 filed under this article shall constitute a certification by the
17 taxpayer that the statements, including the taxpayer's residency
18 status and years of service as an active volunteer certified
19 emergency medical technician, contained in the return,
20 declaration, statement or other document are true and that any
21 copy filed is a true copy.

22 Section 1806-I. Guidelines.

23 (a) General rule.--The department shall adopt guidelines,
24 including forms, necessary to administer this article.

25 (b) Joint income.--A tax credit granted under this article
26 may be applied to the tax liability of the spouse of an eligible
27 taxpayer if both the eligible taxpayer and the spouse report
28 income on a joint income tax return.

29 Section 1807-I. Report to General Assembly.

30 No later than December 31, 2023, and each December 31

1 thereafter, the department shall submit a report on the tax
2 credits granted under this article. The report shall include the
3 number of active volunteer certified emergency medical
4 technicians who utilized the tax credit as of the date of the
5 report and the amount of credits approved. The report may
6 include recommendations for changes in the calculation or
7 administration of the tax credit. The report shall be submitted
8 to the chairperson and minority chairperson of the
9 Appropriations Committee of the Senate, the chairperson and
10 minority chairperson of the Appropriations Committee of the
11 House of Representatives, the chairperson and minority
12 chairperson of the Veterans Affairs and Emergency Preparedness
13 Committee of the Senate and the chairperson and minority
14 chairperson of the Veterans Affairs and Emergency Preparedness
15 Committee of the House of Representatives. The report may
16 include other information that the department deems appropriate.
17 Section 1808-I. Penalty.

18 A taxpayer who claims a credit under this article but fails
19 to meet the standards under this article shall repay the full
20 amount of the tax credit to the Commonwealth, plus interest as
21 prescribed under section 351.

22 Section 2. This act shall take effect immediately.