

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 269 Session of 2023

INTRODUCED BY GEBHARD, BROOKS, COLLETT, DILLON, STEFANO, LANGERHOLC, COSTA, J. WARD, HUTCHINSON AND ROBINSON, JANUARY 31, 2023

SENATOR HUTCHINSON, FINANCE, AS AMENDED, MAY 1, 2024

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," IN TAX CREDIT AND TAX BENEFIT ADMINISTRATION, <--
11 FURTHER PROVIDING FOR DEFINITIONS; providing for volunteer
12 certified emergency medical technician tax credit; and
13 imposing duties on the Department of Revenue.

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

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

19 SECTION 1. THE DEFINITION OF "TAX CREDIT" IN SECTION 1701- <--
20 A.1 OF THE ACT OF MARCH 4, 1971 (P.L.6, NO.2), KNOWN AS THE TAX
21 REFORM CODE OF 1971, IS AMENDED BY ADDING A PARAGRAPH TO READ:
22 SECTION 1701-A.1. DEFINITIONS.

23 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 * * *

4 "TAX CREDIT." A TAX CREDIT AUTHORIZED UNDER ANY OF THE
5 FOLLOWING:

6 * * *

7 (14.2) ARTICLE XVIII-I.

8 * * *

9 SECTION 2. THE ACT IS AMENDED BY ADDING AN ARTICLE TO READ:

10 ARTICLE XVIII-I
11 VOLUNTEER CERTIFIED EMERGENCY
12 MEDICAL TECHNICIAN TAX CREDIT

13 Section 1801-I. Definitions.

14 The following words and phrases when used in this article
15 shall have the meanings given to them in this section unless the
16 context clearly indicates otherwise:

17 "ACTIVE VOLUNTEER CERTIFIED EMERGENCY MEDICAL TECHNICIAN." A <--
18 VOLUNTEER FOR A NONPROFIT EMERGENCY MEDICAL SERVICES AGENCY WHO
19 IS CERTIFIED UNDER 35 PA.C.S. § 79A23 (RELATING TO
20 CERTIFICATION).

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

22 "NONPROFIT EMERGENCY MEDICAL SERVICES AGENCY." AN EMERGENCY <--
23 MEDICAL SERVICES AGENCY AS DEFINED IN 35 PA.C.S. § 8103
24 (RELATING TO DEFINITIONS) AND CHARTERED AS A NONPROFIT
25 CORPORATION.

26 "Qualified tax liability." The liability for taxes imposed
27 under Article III for the taxable year beginning after December
28 31, 2024, and each taxable year thereafter. THE TERM DOES NOT <--
29 INCLUDE AMOUNTS WITHHELD OR REQUIRED TO BE WITHHELD FROM
30 EMPLOYEES UNDER ARTICLE III.

1 "Tax credit." The tax credit available to an active
2 volunteer certified emergency medical technician under this
3 article.

4 "Taxpayer." An individual subject to payment of taxes under
5 Article III.

6 "VOLUNTEER." A MEMBER OF A VOLUNTEER FIRE COMPANY OR A
7 NONPROFIT EMERGENCY MEDICAL SERVICES AGENCY.

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8 Section 1802-I. Application and procedure.

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

14 (1) The name and tax identification number of the
15 taxpayer.

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

18 (3) Any other information deemed appropriate by the
19 department.

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

23 Section 1803-I. Taxpayer eligibility.

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

27 (1) Is a resident of this Commonwealth.

28 (2) Has at least two full years of service as a
29 certified emergency medical technician by December 31 of the
30 taxable year and has responded to at least 20% of the

1 company's emergency calls during that two-year period.

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

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

6 Section 1804-I. Carryover and carryback prohibited.

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

9 Section 1805-I. Self certification.

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

18 Section 1806-I. Guidelines.

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

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

25 Section 1807-I. Report to General Assembly.

26 No later than December 31, 2025, and each December 31
27 thereafter, the department shall submit a report on the tax
28 credits granted under this article. The report shall include the
29 number of active volunteer certified emergency medical
30 technicians who utilized the tax credit as of the date of the

1 report and the amount of credits approved. The report may
2 include recommendations for changes in the calculation or
3 administration of the tax credit. The report shall be submitted
4 to the chairperson and minority chairperson of the
5 Appropriations Committee of the Senate, the chairperson and
6 minority chairperson of the Appropriations Committee of the
7 House of Representatives, the chairperson and minority
8 chairperson of the Veterans Affairs and Emergency Preparedness
9 Committee of the Senate and the chairperson and minority
10 chairperson of the Veterans Affairs and Emergency Preparedness
11 Committee of the House of Representatives. The report may
12 include other information that the department deems appropriate.
13 Section 1808-I. Penalty.

14 A taxpayer who claims a credit under this article but fails
15 to meet the standards under this article shall repay the full
16 amount of the tax credit to the Commonwealth, plus interest as
17 prescribed under section 351.

18 Section 2. This act shall take effect immediately.