
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1249 Session of
2023

INTRODUCED BY MUNROE, SAMUELSON, VENKAT, MADDEN, SCHLOSSBERG,
BRENNAN, SANCHEZ, HILL-EVANS, WARREN, NEILSON, DELLOSO,
GUENST, WAXMAN, HADDOCK, DONAHUE, DALEY, SHUSTERMAN, STEELE,
KHAN, BOROWSKI, CEPEDA-FREYTIZ, HARKINS, MALAGARI, SCOTT,
WEBSTER AND PIELLI, MAY 24, 2023

REFERRED TO COMMITTEE ON FINANCE, MAY 24, 2023

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 Pennsylvania Individual Recruitment
11 and Retention Tax Credit.

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

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

17 ARTICLE XIX-J

18 PENNSYLVANIA INDIVIDUAL RECRUITMENT

19 AND RETENTION TAX CREDIT

20 Section 1901-J. Scope of article.

21 This article relates to the Pennsylvania Individual

1 Recruitment and Retention Tax Credit.

2 Section 1902-J. Definitions.

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

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

7 "Qualifying taxpayer." Either:

8 (1) a resident individual who becomes a recently
9 certified professional after December 31, 2022, and
10 subsequently obtains employment within this Commonwealth
11 after December 31, 2022, in the field for which the
12 individual is certified; or

13 (2) an individual who was certified in another state of
14 the United States in one of the fields enumerated in the
15 definition of recently certified professional prior to
16 January 1, 2023, becomes a resident individual of this
17 Commonwealth after December 31, 2022, and obtains employment
18 in this Commonwealth in the field for which the individual is
19 certified.

20 "Recently certified professional." An individual who
21 receives one of the following after December 31, 2022:

22 (1) One of the following teaching certifications:

23 (i) Instructional certificate - level I.

24 (ii) Educational specialist certificate - level I.

25 (iii) Program specialist certificate.

26 (iv) Supervisory certificate; administrative
27 certificate - level I.

28 (v) Letters of eligibility.

29 (vi) Career and technical education instructional
30 certificate - instructional I.

1 (vii) Career and technical supervisory certificate.

2 (viii) Career and technical education director
3 certificate.

4 (2) A certification received under 53 Pa.C.S. Ch. 21
5 Subch. D (relating to Municipal Police Education and
6 Training).

7 (3) A graduate of the Pennsylvania State Police Academy.

8 (4) A certification received under 44 Pa.C.S. Ch. 74
9 (relating to sheriffs and deputy sheriffs), except
10 individuals elected to the Office of Sheriff.

11 (5) One of the following health care professional
12 credentials:

13 (i) Registered nurse.

14 (ii) Licensed practical nurse.

15 (iii) Certified registered nurse practitioner.

16 (iv) Clinical nurse specialist.

17 (v) Certified registered nurse anesthetists.

18 (vi) Registered nurse aid.

19 "Resident individual." As defined in section 301.

20 "Tax credit." The Pennsylvania Individual Recruitment and
21 Retention Tax Credit authorized under this article.

22 "Tax liability." The liability for taxes imposed on
23 individuals under section 302.

24 "Taxpayer." A resident individual subject to the tax imposed
25 under Article III.

26 Section 1903-J. Credit for attraction and retention of needed
27 professionals.

28 (a) Tax credit.--For taxable years beginning after December
29 31, 2022, a qualifying taxpayer may claim a tax credit, to be
30 known as the Pennsylvania Individual Recruitment and Retention

1 Tax Credit, not to exceed \$2,500 against the taxpayer's tax
2 liability for wages earned as a recently certified professional.

3 (b) Claim of tax credit.--A taxpayer must claim a tax credit
4 on a return filed under section 330.

5 (c) Adequate proof of qualifications.--A taxpayer must
6 provide the department with proof that the taxpayer meets the
7 requirements of a qualified taxpayer.

8 (d) Applicability of tax credit.--The tax credit shall be
9 considered a payment of estimated tax made under Part VIII of
10 Article III.

11 (e) Duration of tax credit.--A taxpayer may claim the tax
12 credit for the year in which the taxpayer first becomes a
13 qualified taxpayer and the next two succeeding tax years, as
14 long as the taxpayer remains employed in the field in which the
15 individual is certified.

16 Section 1904-J. Prohibitions.

17 A taxpayer may not carry over, carry back, sell, assign or
18 transfer a tax credit.

19 Section 1905-J. Departmental duties.

20 The department shall publish guidelines and may promulgate
21 regulations necessary for the implementation and administration
22 of this article.

23 Section 1906-J. Applicability.

24 The tax credit shall apply to individuals who become
25 qualifying taxpayers after December 31, 2022, and prior to
26 January 1, 2026.

27 Section 1907-J. Expiration.

28 This article shall expire December 31, 2028.

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