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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 1393 Session of  
2017

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INTRODUCED BY DEASY, READSHAW, IRVIN, BOBACK, HAGGERTY, FREEMAN,  
MILLARD, R. BROWN, CAUSER, KAVULICH, LONGIETTI, WATSON, RYAN,  
MURT, NEILSON, BARRAR, BURNS, MENTZER, SAINATO, D. COSTA,  
GABLER, KAUFER, WARD, DeLUCA, FARRY, MATZIE, PASHINSKI,  
GILLEN, ZIMMERMAN, CONKLIN AND ROZZI, MAY 18, 2017

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REFERRED TO COMMITTEE ON FINANCE, MAY 18, 2017

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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," authorizing a first responders tax credit for  
11 purposes of personal income tax.

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 XVIII-H

18 FIRST RESPONDERS TAX CREDIT

19 Section 1801-H. Scope of article.

20 This article relates to first responders tax relief.

21 Section 1802-H. Definitions.

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

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

5 "Secretary." The Secretary of Revenue of the Commonwealth.

6 "Taxpayer." An individual who is subject to tax under  
7 Article III.

8 "Volunteer emergency medical technician/paramedic." An  
9 individual who has been certified by the Department of Health to  
10 provide emergency medical treatment and provides emergency  
11 medical treatment on a volunteer basis. The term includes a  
12 volunteer paramedic.

13 "Volunteer firefighter." An individual who is a member of a  
14 volunteer fire company of this Commonwealth. The term includes a  
15 volunteer member of a rescue squad or ambulance service as  
16 defined in section 2 of the act of June 24, 1976 (P.L.424,  
17 No.101), referred to as the Emergency and Law Enforcement  
18 Personnel Death Benefits Act.

19 Section 1803-H. Credit authorized.

20 (a) General rule.--A taxpayer who is a volunteer firefighter  
21 or volunteer emergency medical technician may apply for a tax  
22 credit from tax imposed under Article III. By September 15, the  
23 taxpayer must submit an application to the department requesting  
24 the tax credit. The applicant must be employed as a volunteer  
25 firefighter or volunteer emergency medical technician for the  
26 tax year that the credit is being requested. The tax credit may  
27 be prorated depending on the number of days a taxpayer served as  
28 a volunteer firefighter or volunteer emergency medical  
29 technician.

30 (b) Amount.--A taxpayer that is qualified under subsection

1 (a) shall receive a first responders tax credit for the taxable  
2 year in the amount of \$500 unless the secretary prorates the  
3 amount under subsection (a). The secretary shall submit an  
4 annual report to the General Assembly indicating the  
5 effectiveness of the credit provided by this article not later  
6 than March 15 following the year in which the credits are  
7 approved. The report shall include the number of taxpayers  
8 utilizing the credit as of the date of the report and the number  
9 of credits approved and utilized. The report may also include  
10 any recommendations for changes in the calculation or  
11 administration of the credit.

12 Section 1804-H. Regulations.

13 The secretary shall promulgate regulations necessary for the  
14 implementation and administration of this article.

15 Section 2. This act shall apply to taxable years beginning  
16 after December 31, 2016.

17 Section 3. This act shall take effect immediately.