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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 1875 Session of  
2015

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INTRODUCED BY SANTORA, BAKER, TAYLOR, HEFFLEY, DRISCOLL,  
KAUFFMAN, HARHART, KILLION, QUIGLEY, GODSHALL, MILLARD,  
MARSICO, HICKERNELL, WARD, SAYLOR, MURT, A. HARRIS, MAJOR,  
OBERLANDER, LAWRENCE, MOUL AND GILLEN, FEBRUARY 29, 2016

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REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 29, 2016

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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," in educational tax credits, further providing for  
11 application by business firms.

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

14 Section 1. Section 1704-F(e) of the act of March 4, 1971  
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended  
16 October 31, 2014 (P.L.2929, No.194), is amended to read:

17 Section 1704-F. Application by business firms.

18 \* \* \*

19 (e) Application in the alternative.--At the time of  
20 application for an educational improvement or opportunity  
21 scholarship tax credit, the department shall advise a business

1 firm that the firm may elect that its application for a  
2 particular credit [should] will, in the alternative, be deemed  
3 an application received by the department on the same date as  
4 the preferred application, but for a different tax credit  
5 authorized under this section if the business firm's preferred  
6 choice of tax credit is not available. When a business firm does  
7 not receive its preferred choice of tax credit, the department  
8 shall promptly consider the business firm's application in the  
9 alternative for a different tax credit authorized under this  
10 section.

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