
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 382 Session of
2025

INTRODUCED BY ORTITAY, HOHENSTEIN, CIRESI AND BOROWSKI,
JANUARY 28, 2025

REFERRED TO COMMITTEE ON LABOR AND INDUSTRY, JANUARY 28, 2025

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 and for application and
12 administration.

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

15 Section 1. Section 1701-A.1 of the act of March 4, 1971
16 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
17 by adding a definition to read:

18 Section 1701-A.1. Definitions.

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

22 * * *

23 "Hiring program for disabled individuals." A program

1 implemented by an applicant that employs two or more employees
2 to employ and advance in employment individuals with a
3 disability as defined in 42 U.S.C. § 12102 (relating to
4 definition of disability).

5 * * *

6 Section 2. Section 1703-A.1 of the act is amended by adding
7 a subsection to read:

8 Section 1703-A.1. Application and administration.

9 * * *

10 (c.1) Hiring program.--

11 (1) Prior to awarding a tax credit or tax benefit under
12 this article, the department or administrating agency, in
13 consultation with the Office of Vocational Rehabilitation of
14 the Department of Labor and Industry and the Department of
15 Human Services, shall make a determination as to whether an
16 applicant that employs two or more employees has implemented
17 or is in the process of implementing a hiring program for
18 disabled individuals. A hiring program for disabled
19 individuals shall include the following:

20 (i) A minimum 5% hiring goal for individuals with a
21 disability.

22 (ii) An invitation for current and new employees to
23 identify with a disability.

24 (iii) A reference to a framework for employing
25 individuals with a disability.

26 (iv) An annual review to identify progress and
27 assessment of new objectives.

28 (2) The department or administrating agency, in
29 consultation with the Office of Vocational Rehabilitation of
30 the Department of Labor and Industry and the Department of

1 Human Services, shall include considerations to accommodate
2 different sizes of employers and recommendations that are
3 fiscally obtainable for an employer to implement as part of
4 the employer's hiring program for disabled individuals.

5 (3) This subsection does not apply to educational tax
6 credits under Article XX-B of the act of March 10, 1949
7 (P.L.30, No.14), known as the Public School Code of 1949.

8 * * *

9 Section 3. This act shall take effect in 60 days.