
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 661 Session of
2023

INTRODUCED BY BROOKS, STEFANO, DUSH AND BREWSTER, MAY 3, 2023

REFERRED TO EDUCATION, MAY 3, 2023

AN ACT

1 Amending the act of March 10, 1949 (P.L.30, No.14), entitled "An
2 act relating to the public school system, including certain
3 provisions applicable as well to private and parochial
4 schools; amending, revising, consolidating and changing the
5 laws relating thereto," in educational tax credits, further
6 providing for limitations.

7 The General Assembly of the Commonwealth of Pennsylvania
8 hereby enacts as follows:

9 Section 1. Section 2006-B(a) of the act of March 10, 1949
10 (P.L.30, No.14), known as the Public School Code of 1949, is
11 amended by adding a paragraph to read:

12 Section 2006-B. Limitations.

13 (a) Amount.--

14 * * *

15 (3) The department shall ensure that tax credits under
16 this article are approved in an equitable manner for
17 contributions from business firms headquartered in each
18 region of this Commonwealth, including the northcentral
19 region, northeast region, northwest region, southcentral
20 region, southeast region and southwest region of this

1 Commonwealth. Tax credits approved for contributions from
2 business firms headquartered in a region of this Commonwealth
3 that are unclaimed shall be promptly reallocated to business
4 firms in other regions of this Commonwealth. The department
5 may develop guidelines to implement this paragraph.

6 * * *

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