
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1936 Session of
2023

INTRODUCED BY O'MARA, CIRESI, HILL-EVANS, MADDEN, ROZZI,
McNEILL, DELLOSO, HANBIDGE, SANCHEZ, SCHLOSSBERG, GUENST,
SCOTT, STEELE, KHAN, MALAGARI AND GREEN, DECEMBER 28, 2023

REFERRED TO COMMITTEE ON FINANCE, DECEMBER 28, 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," in personal income tax, providing for tax credit
11 for spouses of first responders killed in line of duty.

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 a section to
16 read:

17 Section 315.15. Tax Credit for Spouses of First Responders
18 Killed in Line of Duty.--(a) A resident taxpayer whose spouse
19 is a first responder who dies during, or as a result of, the
20 performance of the spouse's duties as a first responder shall be
21 allowed a tax credit against the tax otherwise due under this
22 article. The tax credit shall be equal to one hundred per cent

1 of the amount paid by the resident taxpayer to a political
2 subdivision against the real property tax levied on the resident
3 taxpayer's principal residence. The tax credit may not exceed
4 the amount of the tax due during the taxable year.

5 (b) A resident taxpayer is ineligible to claim the tax
6 credit under this section if the resident taxpayer remarries
7 after the death of the spouse who was a first responder.

8 (c) A resident taxpayer may not receive a rebate under
9 Chapter 13 of the act of June 27, 2006 (1st Sp.Sess., P.L.1873,
10 No.1), known as the Taxpayer Relief Act, or any other property
11 tax rebate available under laws of this Commonwealth, during a
12 tax year in which the resident taxpayer claims the tax credit
13 under this section.

14 (d) The department may require a resident taxpayer who
15 claims the tax credit under this section to provide
16 documentation in order to show sufficient evidence that a
17 dwelling is the resident taxpayer's principal residence.

18 (e) The department shall promulgate regulations to implement
19 this section and shall develop written guidelines for the
20 implementation of this section. The guidelines shall be in
21 effect until the department promulgates regulations for the
22 implementation of this section.

23 (f) As used in this section, the following words and phrases
24 shall have the meanings given to them in this subsection unless
25 the context clearly indicates otherwise:

26 "First responder." An individual who is employed or
27 volunteers as a law enforcement officer, firefighter, emergency
28 medical technician, ambulance driver or emergency rescue
29 personnel.

30 "Principal residence." A premises located in this

1 Commonwealth that a resident taxpayer uses and occupies as the
2 resident taxpayer's primary dwelling.

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