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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 252 Session of  
2021

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INTRODUCED BY OWLETT, PICKETT, BOBACK, SCHLEGEL CULVER, HILL-  
EVANS, GREINER, IRVIN, ECKER, JAMES, STAATS, RYAN, SNYDER,  
STEPHENS, KAUFFMAN, ROTHMAN, CIRESI, SCHLOSSBERG, LONGIETTI,  
WARNER, R. BROWN, ROWE, ZIMMERMAN, PISCIOTTANO, CONKLIN,  
HAMM, CAUSER, LEWIS, SAINATO, PASHINSKI, NEILSON, STRUZZI,  
DEASY, WARREN, GLEIM AND MATZIE, JANUARY 26, 2021

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REFERRED TO COMMITTEE ON FINANCE, JANUARY 26, 2021

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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 tax credit for a member of a  
11 volunteer emergency service organization who purchases fire  
12 equipment with personal income.

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

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

18 ARTICLE XVIII-I

19 VOLUNTEER EMERGENCY RESPONDER EQUIPMENT

20 TAX CREDIT

21 Section 1801-I. Scope of article.

1 This article relates to volunteer emergency responder  
2 equipment tax credits.

3 Section 1802-I. Definitions.

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

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

8 "Equipment." Personal property purchased by a volunteer  
9 emergency responder in order to perform duties as a member of a  
10 volunteer emergency service organization. The term includes  
11 helmets, jackets, protection gear, boots and fire suits.

12 "Qualified purchase." Equipment purchased by a taxpayer  
13 during the taxable year in which a tax credit will be claimed.

14 "Tax credit." The Volunteer Emergency Responder Equipment  
15 Tax Credit authorized under this article.

16 "Tax liability." The liability for taxes imposed under  
17 Article III for taxable years beginning after December 31, 2021.

18 "Taxpayer." A volunteer emergency responder claiming a tax  
19 credit under this article. The term includes an individual or  
20 individuals filing jointly.

21 "Volunteer emergency responder." A member of a volunteer  
22 emergency service organization.

23 "Volunteer emergency service organization." An organization  
24 that is a volunteer fire company, volunteer ambulance service or  
25 volunteer rescue company as those terms are defined in 35  
26 Pa.C.S. (relating to health and safety).

27 Section 1803-I. Application.

28 (a) Application to department.--A taxpayer may submit an  
29 application for a tax credit in a form and manner prescribed by  
30 the department. The application shall contain the following

1 information:

2 (1) The name and location of the volunteer emergency  
3 service organization of which the taxpayer is a volunteer  
4 emergency responder.

5 (2) A certification for the applicant described in  
6 section 1805-I.

7 (3) An itemized list of equipment purchased, including  
8 price and date of purchase.

9 (4) Any other information required by the department.

10 (b) Procedure.--The application shall be attached to the  
11 taxpayer's annual tax return required to be filed under Article  
12 III.

13 Section 1804-I. Tax credit.

14 (a) General rule.--A taxpayer may claim a tax credit for a  
15 qualified purchase against the taxpayer's qualified tax  
16 liability incurred in the taxable year for which the tax credit  
17 was approved.

18 (b) Joint return.--A tax credit granted under this article  
19 may be applied to the taxpayer's spouse if both the taxpayer and  
20 the taxpayer's spouse report income on a joint income tax  
21 return.

22 (c) Maximum credit.--

23 (1) A taxpayer who qualifies under subsection (a) may  
24 claim a tax credit up to the amount of qualified purchases  
25 made but the tax credit may not exceed \$500 in a single  
26 taxable year.

27 (2) The department may not award more than \$10,000,000  
28 in tax credits in a single taxable year.

29 (3) If the total amount of eligible tax credits claimed  
30 under this article in a taxable year exceeds \$10,000,000, the

1 department shall equally divide the amount of the tax credit  
2 per applicant.

3 Section 1805-I. Certification.

4 Prior to submitting an application to the department under  
5 this article:

6 (1) The taxpayer must sign and submit the application to  
7 the chief or supervisor of the volunteer emergency service  
8 organization where the taxpayer serves as a volunteer  
9 emergency responder.

10 (2) The chief or supervisor and another officer of the  
11 volunteer emergency service organization must sign the  
12 application attesting to the taxpayer's status as a volunteer  
13 emergency responder with that specific volunteer emergency  
14 service organization.

15 Section 1806-I. Carryover, carryback and refund.

16 A tax credit may not be carried back, carried forward or used  
17 to obtain a refund.

18 Section 1807-I. Guidelines.

19 The department shall adopt guidelines and regulations as  
20 necessary to administer this article.

21 Section 2. This act shall apply to tax years beginning after  
22 December 31, 2021.

23 Section 3. This act shall take effect immediately.