
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 441 Session of
2023

INTRODUCED BY FLOOD, JAMES, R. MACKENZIE, CIRESI, GILLEN AND
ZIMMERMAN, MARCH 15, 2023

REFERRED TO COMMITTEE ON FINANCE, MARCH 15, 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," establishing the employer blood donation tax
11 credit.

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 an article to
16 read:

17 ARTICLE XVIII-I

18 EMPLOYER BLOOD DONATION TAX CREDIT

19 Section 1801-I. Scope of article.

20 This article relates to the employer blood donation tax
21 credit.

22 Section 1802-I. Definitions.

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

4 "Blood donation." The voluntary and uncompensated donation
5 of whole blood or specific components of blood, by an employee,
6 drawn for use by a nonprofit blood bank organization as part of
7 a blood drive.

8 "Blood drive." A function held at a specific date and time
9 that is organized by a nonprofit blood bank organization in
10 coordination with an employer or group of employers and is
11 closed to nonemployees.

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

13 "Employee." An individual employed by an employer.

14 "Employer." A sole proprietor, general partnership, limited
15 partnership, limited liability company, corporation or other
16 legally recognized business entity.

17 "Tax credit." An employer blood donation tax credit
18 authorized under section 1803-I.

19 "Verified donation." A blood donation made by an employee
20 during a blood drive that can be documented by an employer.
21 Section 1803-I. Employer blood donation tax credit.

22 (a) Establishment.--For tax years 2023 through 2028, an
23 employer that provides one or more paid leaves of absence to an
24 employee for the specific purpose of a verified donation of
25 blood as part of a blood drive provided by a Commonwealth
26 nonprofit blood donation organization shall qualify for the
27 employer blood donation tax credit. An employer that qualifies
28 for the tax credit may apply the tax credit against tax due
29 under Article III, IV, VII, VIII, IX or XV.

30 (b) Amount of tax credit.--The tax credit authorized by

1 subsection (a) shall be equal to \$20 for each verified donation.

2 (c) Limitations.--

3 (1) The tax credit shall not be used to reduce the tax
4 liability of the taxpayer to less than \$0.

5 (2) The total aggregate amount of all tax credits
6 approved may not exceed \$500,000 in a fiscal year.

7 Section 1804-I. Regulations.

8 The department may determine, by regulation, documentation
9 required to implement this article and other regulations the
10 department deems necessary to implement this article.

11 Section 2. The addition of Article XVIII-I of the act shall
12 apply to taxable years commencing after December 31, 2022.

13 Section 3. This act shall take effect immediately.