
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 595 Session of
2015

INTRODUCED BY DINNIMAN, FONTANA, ALLOWAY, HUGHES, COSTA, BROWNE,
SMITH, FARNESE AND BREWSTER, MARCH 6, 2015

REFERRED TO FINANCE, MARCH 6, 2015

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," providing for an approved pet foster care
11 provider tax 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-G

18 APPROVED PET FOSTER CARE PROVIDER TAX CREDIT

19 Section 1801-G. Definitions.

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

1 "Active military service member." A military service member
2 who is on active duty.

3 "Approved pet foster care provider." An individual who
4 resides in this Commonwealth and provides pet foster care that
5 meets the criteria under section 1808-G. The term does not
6 include any holder of a kennel license issued under the act of
7 December 7, 1982 (P.L.784, No.225), known as the Dog Law.

8 "Bird." A member of the class Aves.

9 "Care for a pet." Actions provided for the feeding,
10 exercise, grooming and care for a pet.

11 "Cat." The genus and species known as Felis catus.

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

13 "Director." The director of the Bureau of Dog Law
14 Enforcement in the Department of Agriculture of the
15 Commonwealth.

16 "Dog." The genus and species known as Canis familiaris.

17 "Ferret." A member of the family Mustelidae.

18 "Horse." The genus and species known as Equus ferus.

19 "Military service member." A member of any of the armed
20 forces of the United States who is a resident of this
21 Commonwealth.

22 "Pet." A dog, cat, horse, bird, ferret or rabbit owned by a
23 military service member.

24 "Pet foster care." Care for a pet provided without charge by
25 an approved pet foster care provider during the period of time a
26 pet owner is an active military service member.

27 "Pet foster care organization." A nonprofit organization as
28 defined under section 501(c)(3) of the Internal Revenue Code of
29 1986 (Public Law 99-514, 26 U.S.C. § 501(c)(3)) that places pets
30 with approved pet foster care providers to provide pet foster

1 care during the period of time the pet owner is an active
2 military service member.

3 "Pet owner." An individual who owns a pet and is an active
4 military service member during the fiscal year.

5 "Qualified tax liability." The liability for taxes imposed
6 on a taxpayer under Article III, excluding any tax withheld by
7 an employer under Article III.

8 "Rabbit." A member of the family Leporidae.

9 "Tax credit." The tax credit available to approved pet
10 foster care providers under this article.

11 "Taxpayer." An individual subject to payment of taxes under
12 Article III.

13 Section 1802-G. Application.

14 (a) Application to department.--A taxpayer may submit an
15 application for a tax credit under this article in a manner
16 required and on a form established by the department. The
17 application shall contain the following information:

18 (1) The name and tax identification number of the
19 taxpayer.

20 (2) The name and location of the pet foster care
21 organization from which the taxpayer received certification
22 as an approved pet foster care provider and with which the
23 taxpayer entered into a pet foster care agreement.

24 (3) Information relating to the certification of the
25 taxpayer as an approved pet foster care provider as provided
26 under section 1807-G.

27 (4) Other information deemed appropriate by the
28 department.

29 (b) Procedure.--The application shall be attached to the
30 applicant's annual tax return required to be filed under Article

1 III.

2 Section 1803-G. Taxpayer credit.

3 A taxpayer may claim a tax credit against the qualified tax
4 liability of the taxpayer if the taxpayer is an approved pet
5 foster care provider.

6 Section 1804-G. Taxpayer eligibility.

7 (a) Credit.--A taxpayer shall be eligible for a tax credit
8 under subsection (b) against the tax imposed under Article III
9 if the taxpayer is an approved pet foster care provider.

10 (b) Maximum credit.--The following apply:

11 (1) A taxpayer who qualifies under subsection (a) may
12 claim a maximum tax credit of \$100 for every 90 days of pet
13 foster care provided, not to exceed a maximum of \$400 per
14 taxable year.

15 (2) The amounts contained in paragraph (1) shall apply
16 regardless of the number of pets provided pet foster care
17 during the taxable year.

18 Section 1805-G. Carryover and carryback.

19 (a) General rule.--If the taxpayer cannot use the entire
20 amount of the tax credit for the taxable year in which the
21 taxpayer is eligible for the credit, the excess may be carried
22 over to succeeding taxable years and used as a credit against
23 the qualified tax liability of the taxpayer for those taxable
24 years. Each time the tax credit is carried over to a succeeding
25 taxable year, it shall be reduced by the amount that was used as
26 a credit during the immediately preceding taxable year. The tax
27 credit provided by this article may be carried over and applied
28 to succeeding taxable years for no more than three taxable years
29 following the first taxable year for which the taxpayer was
30 entitled to claim the credit.

1 (b) Application of credit.--A tax credit approved by the
2 department in a taxable year shall first be applied against the
3 taxpayer's qualified liability for the current taxable year as
4 of the date on which the credit was approved before the tax
5 credit can be applied against any tax liability under subsection
6 (a).

7 (c) Limitations.--A taxpayer is not entitled to carry back,
8 obtain a refund of, sell or assign an unused tax credit.

9 Section 1806-G. Total amount of credits.

10 The total aggregate amount of tax credits authorized by this
11 article shall not exceed \$100,000 in each fiscal year.

12 Section 1807-G. Certification.

13 (a) Application.--The individual who provides pet foster
14 care may apply to the pet foster care organization with which
15 the individual entered into an agreement to provide pet foster
16 care for certification as an approved pet foster care provider.
17 The individual shall sign and submit the application to the pet
18 foster care organization.

19 (b) Review by pet foster organization.--The director of the
20 pet foster care organization shall review and sign the
21 application attesting to the individual's status as an approved
22 pet foster care provider and the dates during which the approved
23 pet foster care provider provided the pet foster care pursuant
24 to the agreement with the pet foster care organization.

25 (c) Application forwarded.--Upon the signing of the
26 application under subsection (b), the application shall be
27 forwarded to the department for final review and processing.

28 Section 1808-G. Criteria for certification.

29 (a) General rule.--The director in coordination with one or
30 more pet foster care organizations shall jointly develop and

1 implement criteria and a system to establish requirements for
2 certification of approved pet foster care providers.

3 (b) Factors.--To determine whether to certify an individual
4 as an approved pet foster care provider, the following factors
5 shall be considered:

6 (1) Whether the applicant currently owns a pet or
7 whether the applicant has owned a pet within the immediately
8 preceding five years.

9 (2) Veterinarian records or references related to the
10 care of previous or current pets of the applicant.

11 (3) The applicant's personal references.

12 (4) The physical safety and condition of the applicant's
13 home for the care of a pet.

14 Section 1809-G. Guidelines.

15 The department shall adopt guidelines, including forms,
16 necessary to administer this article. The department may require
17 proof of the claim for tax credit.

18 Section 1810-G. Report to General Assembly.

19 (a) Report.--No later than June 1, 2017, the department
20 shall submit a report on the tax credits granted under this
21 article and the applicability of the tax credit to approved pet
22 foster care providers.

23 (b) Contents.--The report shall include the name of each
24 taxpayer who utilized the credit as of the date of the report
25 and the amount of credits approved. The report may include
26 recommendations for changes in the calculation or administration
27 of the tax credit and other information that the department
28 deems appropriate.

29 (c) Submission.--The report shall be submitted to following:

30 (1) The chairman and minority chairman of the

1 Appropriations Committee of the Senate.

2 (2) The chairman and minority chairman of the
3 Appropriations Committee of the House of Representatives.

4 (3) The chairman and minority chairman of the Finance
5 Committee of the Senate.

6 (4) The chairman and minority chairman of the Finance
7 Committee of the House of Representatives.

8 Section 1811-G. Penalty.

9 A taxpayer who claims a credit under this article but fails
10 to meet the standards under section 1804-G shall repay the full
11 amount of the tax credit to the Commonwealth.

12 Section 1812-G. Applicability.

13 This article shall apply to tax years beginning after
14 December 31, 2015.

15 Section 2. This act shall take effect immediately.