

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 944 Session of 2021

INTRODUCED BY LAUGHLIN, SANTARSIERO AND GORDNER,
NOVEMBER 23, 2021

REFERRED TO FINANCE, NOVEMBER 23, 2021

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 tax credit for new jobs, further providing for
11 tax credits.

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

14 Section 1. Section 1804-B(a) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
16 to read:

17 Section 1804-B. Tax credits.

18 (a) Maximum amount.--[A]

19 (1) Except as provided under paragraph (2), a company
20 may claim a tax credit of \$1,000 per new job created, or
21 \$2,500 per each new job created if the newly created job is
22 filled by a veteran or an unemployed individual, up to the

1 maximum job creation tax credit amount specified in the
2 commitment letter.

3 (2) A company may claim a tax credit of \$1,500 per new
4 job created in a federally designated opportunity zone, or
5 \$3,000 per each new job created in a federally designated
6 opportunity zone if the newly created job is filled by a
7 veteran or an unemployed individual, up to the maximum job
8 creation tax credit amount specified in the commitment
9 letter.

10 * * *

11 Section 2. The amendment of section 1804-B(a) of the act
12 shall apply to taxable years beginning after December 31, 2021.

13 Section 3. This act shall take effect immediately.