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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 1204 Session of  
2018

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INTRODUCED BY REGAN, EICHELBERGER, MARTIN, DiSANTO, WHITE,  
RAFFERTY, RESCHENTHALER, FOLMER, BARTOLOTTA AND KILLION,  
JUNE 12, 2018

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REFERRED TO EDUCATION, JUNE 12, 2018

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AN ACT

1 Amending the act of March 10, 1949 (P.L.30, No.14), entitled "An  
2 act relating to the public school system, including certain  
3 provisions applicable as well to private and parochial  
4 schools; amending, revising, consolidating and changing the  
5 laws relating thereto," in educational tax credits, further  
6 providing for limitations.

7 The General Assembly of the Commonwealth of Pennsylvania  
8 hereby enacts as follows:

9 Section 1. Section 2006-B(a) of the act of March 10, 1949  
10 (P.L.30, No.14), known as the Public School Code of 1949,  
11 amended November 6, 2017 (P.L.1142, No.55), is amended and the  
12 section is amended by adding a subsection to read:

13 Section 2006-B. Limitations.

14 (a) Amount.--

15 (1) The total aggregate amount of all tax credits  
16 approved for contributions from business firms to scholarship  
17 organizations, educational improvement organizations and pre-  
18 kindergarten scholarship organizations shall not exceed  
19 \$135,000,000 in [a] fiscal year 2018-2019.

1 (i) No less than \$85,000,000 or 63% of the total  
2 aggregate amount under this paragraph shall be used to  
3 provide tax credits for contributions from business firms  
4 to scholarship organizations.

5 (ii) No less than \$37,500,000 or 27.5% of the total  
6 aggregate amount under this paragraph shall be used to  
7 provide tax credits for contributions from business firms  
8 to educational improvement organizations.

9 (iii) The total aggregate amount of all tax credits  
10 approved for contributions from business firms to pre-  
11 kindergarten scholarship organizations shall not exceed  
12 \$12,500,000 or 9.5% of the total aggregate amount under  
13 this paragraph in a fiscal year.

14 (2) The total aggregate amount of all tax credits  
15 approved for contributions from business firms to opportunity  
16 scholarship organizations shall not exceed \$50,000,000 in a  
17 fiscal year.

18 (a.1) Increases.--

19 (1) Beginning in fiscal year 2018-2019, in any fiscal  
20 year in which the total aggregate amount of tax credits  
21 approved under subsection (a)(1) for the prior fiscal year is  
22 equal to or greater than 90% of the total aggregate amount of  
23 all tax credits available under subsection (a)(1) for the  
24 prior fiscal year, the total aggregate amount of all tax  
25 credits available under subsection (a)(1) shall increase by  
26 25%. The department shall publish on its publicly accessible  
27 Internet website the total aggregate amount of all tax  
28 credits available when the amount is increased under this  
29 paragraph.

30 (2) Beginning in fiscal year 2018-2019, in any fiscal

1 year in which the total aggregate amount of tax credits  
2 approved under subsection (a)(2) for the prior fiscal year is  
3 equal to or greater than 90% of the total aggregate amount of  
4 all tax credits available under subsection (a)(2) for the  
5 prior fiscal year, the total aggregate amount of all tax  
6 credits available under subsection (a)(2) shall increase by  
7 25%. The department shall publish on its publicly accessible  
8 Internet website the total aggregate amount of all tax  
9 credits available when the amount is increased under this  
10 paragraph.

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