

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," further providing for film production tax
11 credits.

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

14 Section 1. Section 1704-D of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, added July
16 25, 2007 (P.L.373, No.55), is amended to read:

17 Section 1704-D. Film production tax credits.

18 A taxpayer may claim a tax credit against the qualified tax
19 liability of the taxpayer[.] if the taxpayer makes a
20 contribution in the amount of at least 10% of the amount of the
21 credit claimed to an organization which:

22 (1) is located in this Commonwealth; and

1 (2) is either:

2 (i) registered under section 5 of the act of
3 December 19, 1990 (P.L.1200, No.202), known as the
4 Solicitation of Funds for Charitable Purposes Act; or

5 (ii) exempt from registration under section 6 of the
6 Solicitation of Funds for Charitable Purposes Act.

7 Section 2. This act shall take effect immediately.