

## No. 2004-116

## AN ACT

## SB 1190

Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An act relating to tax reform and State taxation by codifying and enumerating certain subjects of taxation and imposing taxes thereon; providing procedures for the payment, collection, administration and enforcement thereof; providing for tax credits in certain cases; conferring powers and imposing duties upon the Department of Revenue, certain employers, fiduciaries, individuals, persons, corporations and other entities; prescribing crimes, offenses and penalties," extending the employment incentive tax credit.

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

Section 1. Section 1706-A of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, added December 15, 1999 (P.L.926, No.63), is amended to read:

Section 1706-A. Time Limitations and Report.—Employment incentive payments shall not be available for employees hired after December 31, ~~2004~~ **2009**, unless reenacted by the General Assembly. Not later than July 1, 2004, *and December 31, 2008*, the Secretary of Public Welfare shall report to the General Assembly on the effectiveness of incentive payments to encourage the employment of general assistance and temporary assistance to needy families recipients and recommend whether the program should be continued. Credits may be claimed against taxes payable for tax years beginning January 1, 2000, and thereafter, and may be claimed for employees hired after December 31, 1999.

Section 2. This act shall take effect immediately.

APPROVED—The 19th day of November, A.D. 2004.

EDWARD G. RENDELL