

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1189 Session of 2019

INTRODUCED BY KNOWLES, MURT, CAUSER, McNEILL, QUINN, PICKETT, BARRAR, STEPHENS, ROTHMAN, READSHAW, OWLETT, RYAN, POLINCHOCK, KAUFFMAN, SAINATO, BERNSTINE, KEEFER, WARNER, DeLUCA, ZIMMERMAN, JONES, MARKOSEK, GOODMAN, SCHLEGEL CULVER, MALAGARI, GILLEN, WHEELAND, CIRESI, FARRY, ROWE AND MENTZER, APRIL 11, 2019

AS RE-REPORTED FROM COMMITTEE ON APPROPRIATIONS, HOUSE OF REPRESENTATIVES, AS AMENDED, APRIL 14, 2020

AN ACT

1 ~~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," providing for volunteer emergency responders employer tax credit.~~ <--

12 AMENDING TITLES 35 (HEALTH AND SAFETY) AND 75 (VEHICLES) OF THE PENNSYLVANIA CONSOLIDATED STATUTES, PROVIDING FOR COVID-19 ENFORCEMENT OFFICER DISABILITY BENEFITS, FOR COVID-19 HEALTH CARE PROFESSIONALS REPORTING AND FOR VOLUNTEER EMERGENCY RESPONDERS EMPLOYER TAX CREDIT; AND, IN GENERAL PROVISIONS, PROVIDING FOR EXTENSIONS FOR COVID-19 DISASTER EMERGENCY. <--

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

20 ~~Section 1. The act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended by adding an article to~~ <--
21 ~~read:~~
22

23 ARTICLE XVII L

~~VOLUNTEER EMERGENCY RESPONDERS EMPLOYER TAX CREDIT~~

~~Section 1701 L. Scope of article.~~

~~This article relates to the volunteer responders employer tax credit.~~

~~Section 1702 L. Definitions.~~

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

~~"Department." The Department of Community and Economic Development of the Commonwealth.~~

~~"Line of duty." Going to, coming from or during fire prevention and safety activities, including fire prevention, first aid, rescue and salvage, ambulance service, fire police work, assistance at accidents, control of crowds both on the fire grounds and at occasions of public or general assembly, animal rescue, abatement of conditions due to storm, flood or general peril, abatement or removal of hazards to safety and other activities as are commonly undertaken by fire companies, ambulance services or rescue squads or affiliated organizations.~~

~~"Qualified tax liability." The liability for taxes imposed under Article III, IV, VI, VII, VIII, IX or XV. The term shall not include tax withheld by an employer from an employee under Article III.~~

~~"Tax credit." The volunteer emergency responders employer tax credit provided under this article.~~

~~"Taxpayer." A person that has a qualified tax liability as defined in this article.~~

~~"Volunteer emergency responder." A member of a volunteer emergency service organization who is in the employ of the Commonwealth, a political subdivision or an employer.~~

1 ~~"Volunteer emergency service organization." An organization~~
2 ~~that is a volunteer fire company, volunteer ambulance service or~~
3 ~~volunteer rescue company, as those terms are defined in 35-~~
4 ~~Pa.C.S. (relating to Health and Safety), or volunteer hazardous~~
5 ~~material response team.~~

6 ~~Section 1703 L. Volunteer responders employer tax credit.~~

7 ~~(a) Application. A taxpayer may apply to the department for~~
8 ~~a tax credit under this section. The application shall be~~
9 ~~submitted on the form required by the department and shall~~
10 ~~include all of the following information:~~

11 ~~(1) The name and address of the taxpayer.~~

12 ~~(2) Documentation of the following for each eligible~~
13 ~~volunteer emergency responder in which a tax credit is being~~
14 ~~claimed:~~

15 ~~(i) the name of the volunteer emergency responder;~~

16 ~~(ii) the address of the volunteer emergency~~
17 ~~responder;~~

18 ~~(iii) The number of hours the volunteer emergency~~
19 ~~responder missed work due to serving in the line of duty;~~

20 ~~and~~

21 ~~(iv) the amount of wages paid to the volunteer~~
22 ~~emergency responder during missed work due to serving in~~
23 ~~the line of duty.~~

24 ~~(3) Any other information required by the department.~~

25 ~~(b) Review and approval. The department shall:~~

26 ~~(1) Review and approve applications according to the~~
27 ~~order applications are received and the availability of tax~~
28 ~~credits.~~

29 ~~(2) Notify an applicant within 30 days of receipt of the~~
30 ~~application of the department's determination.~~

~~(c) Certificate. Upon approval of an application, the department shall award the taxpayer a tax credit to be used against qualified tax liabilities in accordance with this article and issue the recipient a tax credit certificate.~~

~~Section 1704 L. Limitations.~~

~~(a) Amount. A tax credit certificate issued under this section shall equal the least of the sum of wages paid to all the taxpayer's volunteer emergency responders during the taxable year in which the tax credit is being sought, 20% of a taxpayer's qualified tax liability or \$10,000.~~

~~(b) Prohibition. In granting tax credits, the department may not grant more than \$5,000,000 in tax credit certificates in a fiscal year.~~

~~Section 1705 L. Carryover, carryback and sale or assignment of tax credit.~~

~~(a) General rule. If the taxpayer cannot use the entire amount of the tax credit for the taxable year in which the taxpayer is eligible for the credit, the excess may be carried over to succeeding taxable years and used as a credit against the qualified tax liability of the taxpayer for those taxable years. Each time the tax credit is carried over to a succeeding taxable year, it shall be reduced by the amount that was used as a credit during the immediately preceding taxable year. The tax credit provided by this article may be carried over and applied to succeeding taxable years for no more than one taxable year following the first taxable year for which the taxpayer was entitled to claim the credit.~~

~~(b) Application. A tax credit approved by the department in a taxable year shall first be applied against the taxpayer's qualified liability for the current taxable year as of the date~~

1 ~~on which the credit was approved before the tax credit can be~~
2 ~~applied against any tax liability under subsection (a).~~

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

5 ~~Section 1706 L. Department duties.~~

6 ~~(a) Guidelines. The department shall develop written~~
7 ~~guidelines necessary for the implementation and administration~~
8 ~~of this article. The guidelines shall be posted on the~~
9 ~~department's publicly accessible Internet website.~~

10 ~~(b) Report to General Assembly.~~

11 ~~(1) No later than June 1, 2021, and each June 1~~
12 ~~thereafter, the department shall submit a report on the~~
13 ~~effectiveness of the tax credits granted under this article.~~

14 ~~The report shall include the names of taxpayers who were~~
15 ~~issued tax credits as of the date of the report. The report~~
16 ~~may include recommendations for changes in the calculation or~~
17 ~~administration of the tax credits and other information as~~
18 ~~the department deems appropriate.~~

19 ~~(2) The report shall be submitted to all of the~~
20 ~~following:~~

21 ~~(i) The chairperson and minority chairperson of the~~
22 ~~Appropriations Committee of the Senate.~~

23 ~~(ii) The chairperson and minority chairperson of the~~
24 ~~Finance Committee of the Senate.~~

25 ~~(iii) The chairperson and minority chairperson of~~
26 ~~the Appropriations Committee of the House of~~
27 ~~Representatives.~~

28 ~~(iv) The chairperson and minority chairperson of the~~
29 ~~Finance Committee of the House of Representatives.~~

30 ~~Section 1707 L. Applicability.~~

1 ~~This article shall apply to taxable years beginning after~~
2 ~~December 31, 2019.~~

3 ~~Section 2. This act shall take effect in 60 days.~~

4 SECTION 1. TITLE 35 OF THE PENNSYLVANIA CONSOLIDATED
5 STATUTES IS AMENDED BY ADDING CHAPTERS TO READ:

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6 CHAPTER 57

7 COVID-19 ENFORCEMENT OFFICER DISABILITY BENEFITS

8 SEC.

9 5701. SCOPE OF CHAPTER.

10 5702. ENFORCEMENT OFFICER DISABILITY BENEFITS.

11 § 5701. SCOPE OF CHAPTER.

12 THIS CHAPTER RELATES TO ENFORCEMENT OFFICER DISABILITY
13 BENEFITS RELATING TO COVID-19.

14 § 5702. ENFORCEMENT OFFICER DISABILITY BENEFITS.

15 (A) GENERAL RULE.--A PERSON COVERED UNDER SECTION 1(A) OF
16 THE ACT OF JUNE 28, 1935 (P.L.477, NO.193), REFERRED TO AS THE
17 ENFORCEMENT OFFICER DISABILITY BENEFITS LAW, WHO CONTRACTS OR IS
18 DIAGNOSED WITH CORONAVIRUS DISEASE 2019 (COVID-19), AS
19 IDENTIFIED IN THE PROCLAMATION OF DISASTER EMERGENCY ISSUED BY
20 THE GOVERNOR ON MARCH 6, 2020, PUBLISHED AT 50 PA.B. 1644 (MARCH
21 21, 2020), OR IS SUBJECT TO QUARANTINE RESULTING FROM EXPOSURE
22 TO COVID-19, AND BY REASON THEREOF IS TEMPORARILY INCAPACITATED
23 FROM PERFORMING HIS DUTIES, SHALL BE COMPENSATED IN ACCORDANCE
24 WITH SECTION 1(A) OF THE THE ENFORCEMENT OFFICER DISABILITY
25 BENEFITS LAW.

26 (B) LIMITATION.--A BENEFIT RECEIVED UNDER SUBSECTION (A)
27 SHALL BE LIMITED TO 60 DAYS FOR EACH INCIDENT.

28 CHAPTER 58

29 COVID-19 HEALTH CARE PROFESSIONALS REPORTING

30 SEC.

1 5801. DEFINITIONS.

2 5802. REPORTING.

3 § 5801. DEFINITIONS.

4 THE FOLLOWING WORDS AND PHRASES WHEN USED IN THIS CHAPTER
5 SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SECTION UNLESS THE
6 CONTEXT CLEARLY INDICATES OTHERWISE:

7 "DEPARTMENT." THE DEPARTMENT OF HEALTH OF THE COMMONWEALTH.

8 "DISPENSER." A PERSON LAWFULLY AUTHORIZED TO DISPENSE A
9 PHARMACEUTICAL IN THIS COMMONWEALTH, INCLUDING MAIL ORDER AND
10 INTERNET SALES OF A PHARMACEUTICAL. THE TERM DOES NOT INCLUDE
11 ANY OF THE FOLLOWING:

12 (1) A LICENSED HEALTH CARE FACILITY THAT DISTRIBUTES A
13 CONTROLLED SUBSTANCE FOR THE PURPOSE OF ADMINISTRATION IN THE
14 LICENSED HEALTH CARE FACILITY.

15 (2) A CORRECTIONAL FACILITY OR A CONTRACTOR OF A
16 CORRECTIONAL FACILITY, IF A CONFINED PERSON CANNOT LAWFULLY
17 VISIT A PRESCRIBER OUTSIDE THE CORRECTIONAL FACILITY WITHOUT
18 BEING ESCORTED BY A CORRECTIONS OFFICER.

19 (3) AN AUTHORIZED PERSON WHO ADMINISTERS A CONTROLLED
20 SUBSTANCE, OTHER DRUG OR DEVICE.

21 (4) A WHOLESALE DISTRIBUTOR OF A CONTROLLED SUBSTANCE.

22 (5) A LICENSED PROVIDER IN THE LIFE PROGRAM.

23 (6) A PROVIDER OF HOSPICE AS DEFINED IN SECTION 802.1 OF
24 THE ACT OF JULY 19, 1979 (P.L.130, NO.48), KNOWN AS THE
25 HEALTH CARE FACILITIES ACT.

26 (7) A PRESCRIBER AT A LICENSED HEALTH CARE FACILITY IF
27 THE QUANTITY OF CONTROLLED SUBSTANCES DISPENSED IS LIMITED TO
28 AN AMOUNT ADEQUATE TO TREAT THE PATIENT FOR A MAXIMUM OF FIVE
29 DAYS AND DOES NOT ALLOW FOR A REFILL.

30 (8) A VETERINARIAN.

1 "HEALTH CARE PRACTITIONER." AS DEFINED IN SECTION 5502
2 (RELATING TO DEFINITIONS).

3 "HEALTH CARE FACILITY." A HEALTH CARE FACILITY THAT IS
4 LICENSED UNDER ANY OF THE FOLLOWING:

5 (1) ARTICLE X OF THE ACT OF JUNE 13, 1967 (P.L.31,
6 NO.21), KNOWN AS THE HUMAN SERVICES CODE.

7 (2) THE ACT OF JULY 19, 1979 (P.L.130, NO.48), KNOWN AS
8 THE HEALTH CARE FACILITIES ACT.

9 "PHARMACY." AS DEFINED IN SECTION 2 OF THE ACT OF SEPTEMBER
10 27, 1961 (P.L.1700, NO.699), KNOWN AS THE PHARMACY ACT.
11 § 5802. REPORTING.

12 (A) HEALTH CARE PRACTITIONER OR HEALTH CARE FACILITY.--A
13 HEALTH CARE PRACTITIONER OR HEALTH CARE FACILITY THAT HAS A
14 PATIENT UNDER THEIR CARE WITH A POSITIVE DIAGNOSIS FOR COVID-19
15 SHALL ELECTRONICALLY SUBMIT A REPORT TO THE DEPARTMENT, USING
16 THE FORMAT DETERMINED BY THE DEPARTMENT, WITHIN THREE DAYS OF
17 THE RECEIPT OF THE POSITIVE TEST RESULT.

18 (B) DISPENSER OR PHARMACY.--A DISPENSER OR PHARMACY THAT
19 ADMINISTERS THE TEST FOR COVID-19 AND RECEIVES THE TEST RESULTS
20 SHALL ELECTRONICALLY SUBMIT A REPORT TO THE DEPARTMENT, USING
21 THE FORMAT DETERMINED BY THE DEPARTMENT, WITHIN THREE DAYS OF
22 THE POSITIVE TEST RESULT.

23 (C) CONTENTS.--

24 (1) A REPORT UNDER THIS SUBSECTION SHALL INCLUDE EACH
25 RECORD DATED FROM JANUARY 21, 2020, TO THE PRESENT THAT
26 IDENTIFIES RACIAL AND ETHNIC DEMOGRAPHIC DATA, INCLUDING
27 SOCIOECONOMIC GROUPS INCLUDING RACE, COLOR, NATIONAL ORIGIN,
28 SEX, AGE OR DISABILITY FOR EACH TEST, POSITIVE DIAGNOSIS,
29 PATIENT OUTCOME OF THE COVID-19 VIRUS BY ZIP CODE FOR EACH
30 COUNTY IN THIS COMMONWEALTH.

1 (2) THE RAW STATISTICAL DATA USED IN EACH REPORT
2 SUBMITTED UNDER THIS SUBSECTION SHALL BE AVAILABLE FOR PUBLIC
3 INSPECTION IN AN ELECTRONIC FORMAT, WHICH SHALL BE MADE
4 AVAILABLE ON THE DEPARTMENT'S WEBSITE.

5 CHAPTER 74A

6 COVID-19 VOLUNTEER EMERGENCY RESPONDERS

7 EMPLOYER TAX CREDIT

8 SEC.

9 74A01. SCOPE OF CHAPTER.

10 74A02. DEFINITIONS.

11 74A03. VOLUNTEER RESPONDERS EMPLOYER TAX CREDIT.

12 74A04. LIMITATIONS.

13 74A05. CARRYOVER, CARRYBACK AND SALE OR ASSIGNMENT OF TAX

14 CREDIT.

15 74A06. DEPARTMENT DUTIES.

16 74A07. APPLICABILITY.

17 § 74A01. SCOPE OF CHAPTER.

18 THIS CHAPTER RELATES TO THE VOLUNTEER RESPONDERS EMPLOYER TAX
19 CREDIT.

20 § 74A02. DEFINITIONS.

21 THE FOLLOWING WORDS AND PHRASES WHEN USED IN THIS CHAPTER
22 SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SECTION UNLESS THE
23 CONTEXT CLEARLY INDICATES OTHERWISE:

24 "DEPARTMENT." THE DEPARTMENT OF COMMUNITY AND ECONOMIC
25 DEVELOPMENT OF THE COMMONWEALTH.

26 "LINE OF DUTY." GOING TO, COMING FROM OR DURING FIRE
27 PREVENTION AND SAFETY ACTIVITIES, INCLUDING FIRE PREVENTION,
28 FIRST AID, RESCUE AND SALVAGE, AMBULANCE SERVICE, FIRE POLICE
29 WORK, ASSISTANCE AT ACCIDENTS, CONTROL OF CROWDS BOTH ON THE
30 FIRE GROUNDS AND AT OCCASIONS OF PUBLIC OR GENERAL ASSEMBLY,

1 ANIMAL RESCUE, ABATEMENT OF CONDITIONS DUE TO STORM, FLOOD OR
2 GENERAL PERIL, ABATEMENT OR REMOVAL OF HAZARDS TO SAFETY AND
3 OTHER ACTIVITIES AS ARE COMMONLY UNDERTAKEN BY FIRE COMPANIES,
4 AMBULANCE SERVICES OR RESCUE SQUADS OR AFFILIATED ORGANIZATIONS.

5 "QUALIFIED TAX LIABILITY." THE LIABILITY FOR TAXES IMPOSED
6 UNDER ARTICLE III, IV, VI, VII, VIII, IX OR XV OF THE ACT OF
7 MARCH 4, 1971 (P.L.6, NO.2), KNOWN AS THE TAX REFORM CODE OF
8 1971. THE TERM SHALL NOT INCLUDE TAX WITHHELD BY AN EMPLOYER
9 FROM AN EMPLOYEE UNDER ARTICLE III OF THE TAX REFORM CODE OF
10 1971.

11 "TAX CREDIT." THE VOLUNTEER EMERGENCY RESPONDERS EMPLOYER
12 TAX CREDIT PROVIDED UNDER THIS CHAPTER.

13 "TAXPAYER." A PERSON THAT HAS A QUALIFIED TAX LIABILITY AS
14 DEFINED IN THIS CHAPTER.

15 "VOLUNTEER EMERGENCY RESPONDER." A MEMBER OF A VOLUNTEER
16 EMERGENCY SERVICE ORGANIZATION WHO IS IN THE EMPLOY OF THE
17 COMMONWEALTH, A POLITICAL SUBDIVISION OR AN EMPLOYER.

18 "VOLUNTEER EMERGENCY SERVICE ORGANIZATION." AN ORGANIZATION
19 THAT IS A VOLUNTEER FIRE COMPANY, VOLUNTEER AMBULANCE SERVICE OR
20 VOLUNTEER RESCUE COMPANY, AS THOSE TERMS ARE DEFINED IN THIS
21 TITLE, OR VOLUNTEER HAZARDOUS MATERIAL RESPONSE TEAM.

22 § 74A03. VOLUNTEER RESPONDERS EMPLOYER TAX CREDIT.

23 (A) APPLICATION.--A TAXPAYER MAY APPLY TO THE DEPARTMENT FOR
24 A TAX CREDIT UNDER THIS SECTION. THE APPLICATION SHALL BE
25 SUBMITTED ON THE FORM REQUIRED BY THE DEPARTMENT AND SHALL
26 INCLUDE ALL OF THE FOLLOWING INFORMATION:

27 (1) THE NAME AND ADDRESS OF THE TAXPAYER.

28 (2) DOCUMENTATION OF THE FOLLOWING FOR EACH ELIGIBLE
29 VOLUNTEER EMERGENCY RESPONDER IN WHICH A TAX CREDIT IS BEING
30 CLAIMED:

1 (I) THE NAME OF THE VOLUNTEER EMERGENCY RESPONDER;

2 (II) THE ADDRESS OF THE VOLUNTEER EMERGENCY

3 RESPONDER;

4 (III) THE NUMBER OF HOURS THE VOLUNTEER EMERGENCY

5 RESPONDER MISSED WORK DUE TO SERVING IN THE LINE OF DUTY;

6 AND

7 (IV) THE AMOUNT OF WAGES PAID TO THE VOLUNTEER

8 EMERGENCY RESPONDER DURING MISSED WORK DUE TO SERVING IN

9 THE LINE OF DUTY.

10 (3) ANY OTHER INFORMATION REQUIRED BY THE DEPARTMENT.

11 (B) REVIEW AND APPROVAL.--THE DEPARTMENT SHALL:

12 (1) REVIEW AND APPROVE APPLICATIONS ACCORDING TO THE
13 ORDER APPLICATIONS ARE RECEIVED AND THE AVAILABILITY OF TAX
14 CREDITS.

15 (2) NOTIFY AN APPLICANT WITHIN 30 DAYS OF RECEIPT OF THE
16 APPLICATION OF THE DEPARTMENT'S DETERMINATION.

17 (C) CERTIFICATE.--UPON APPROVAL OF AN APPLICATION, THE
18 DEPARTMENT SHALL AWARD THE TAXPAYER A TAX CREDIT TO BE USED
19 AGAINST QUALIFIED TAX LIABILITIES IN ACCORDANCE WITH THIS
20 CHAPTER AND ISSUE THE RECIPIENT A TAX CREDIT CERTIFICATE.

21 § 74A04. LIMITATIONS.

22 (A) AMOUNT.--A TAX CREDIT CERTIFICATE ISSUED UNDER THIS
23 SECTION SHALL EQUAL THE LEAST OF THE SUM OF WAGES PAID TO ALL
24 THE TAXPAYER'S VOLUNTEER EMERGENCY RESPONDERS DURING THE TAXABLE
25 YEAR IN WHICH THE TAX CREDIT IS BEING SOUGHT, 20% OF A
26 TAXPAYER'S QUALIFIED TAX LIABILITY OR \$10,000.

27 (B) PROHIBITION.--IN GRANTING TAX CREDITS, THE DEPARTMENT
28 MAY NOT GRANT MORE THAN \$5,000,000 IN TAX CREDIT CERTIFICATES IN
29 A FISCAL YEAR.

30 § 74A05. CARRYOVER, CARRYBACK AND SALE OR ASSIGNMENT OF TAX

1 CREDIT.

2 (A) GENERAL RULE.--IF THE TAXPAYER CANNOT USE THE ENTIRE
3 AMOUNT OF THE TAX CREDIT FOR THE TAXABLE YEAR IN WHICH THE
4 TAXPAYER IS ELIGIBLE FOR THE CREDIT, THE EXCESS MAY BE CARRIED
5 OVER TO SUCCEEDING TAXABLE YEARS AND USED AS A CREDIT AGAINST
6 THE QUALIFIED TAX LIABILITY OF THE TAXPAYER FOR THOSE TAXABLE
7 YEARS. EACH TIME THE TAX CREDIT IS CARRIED OVER TO A SUCCEEDING
8 TAXABLE YEAR, IT SHALL BE REDUCED BY THE AMOUNT THAT WAS USED AS
9 A CREDIT DURING THE IMMEDIATELY PRECEDING TAXABLE YEAR. THE TAX
10 CREDIT PROVIDED BY THIS CHAPTER MAY BE CARRIED OVER AND APPLIED
11 TO SUCCEEDING TAXABLE YEARS FOR NO MORE THAN ONE TAXABLE YEAR
12 FOLLOWING THE FIRST TAXABLE YEAR FOR WHICH THE TAXPAYER WAS
13 ENTITLED TO CLAIM THE CREDIT.

14 (B) APPLICATION.--A TAX CREDIT APPROVED BY THE DEPARTMENT IN
15 A TAXABLE YEAR SHALL FIRST BE APPLIED AGAINST THE TAXPAYER'S
16 QUALIFIED LIABILITY FOR THE CURRENT TAXABLE YEAR AS OF THE DATE
17 ON WHICH THE CREDIT WAS APPROVED BEFORE THE TAX CREDIT CAN BE
18 APPLIED AGAINST ANY TAX LIABILITY UNDER SUBSECTION (A).

19 (C) LIMITATIONS.--A TAXPAYER IS NOT ENTITLED TO CARRY BACK,
20 OBTAIN A REFUND OF, SELL OR ASSIGN AN UNUSED TAX CREDIT.

21 § 74A06. DEPARTMENT DUTIES.

22 (A) GUIDELINES.--THE DEPARTMENT SHALL DEVELOP WRITTEN
23 GUIDELINES NECESSARY FOR THE IMPLEMENTATION AND ADMINISTRATION
24 OF THIS CHAPTER. THE GUIDELINES SHALL BE POSTED ON THE
25 DEPARTMENT'S PUBLICLY ACCESSIBLE INTERNET WEBSITE.

26 (B) REPORT TO GENERAL ASSEMBLY.--

27 (1) NO LATER THAN JUNE 1, 2021, AND EACH JUNE 1
28 THEREAFTER, THE DEPARTMENT SHALL SUBMIT A REPORT ON THE
29 EFFECTIVENESS OF THE TAX CREDITS GRANTED UNDER THIS CHAPTER.
30 THE REPORT SHALL INCLUDE THE NAMES OF TAXPAYERS WHO WERE

1 ISSUED TAX CREDITS AS OF THE DATE OF THE REPORT. THE REPORT
2 MAY INCLUDE RECOMMENDATIONS FOR CHANGES IN THE CALCULATION OR
3 ADMINISTRATION OF THE TAX CREDITS AND OTHER INFORMATION AS
4 THE DEPARTMENT DEEMS APPROPRIATE.

5 (2) THE REPORT SHALL BE SUBMITTED TO ALL OF THE
6 FOLLOWING:

7 (I) THE CHAIRPERSON AND MINORITY CHAIRPERSON OF THE
8 APPROPRIATIONS COMMITTEE OF THE SENATE.

9 (II) THE CHAIRPERSON AND MINORITY CHAIRPERSON OF THE
10 FINANCE COMMITTEE OF THE SENATE.

11 (III) THE CHAIRPERSON AND MINORITY CHAIRPERSON OF
12 THE APPROPRIATIONS COMMITTEE OF THE HOUSE OF
13 REPRESENTATIVES.

14 (IV) THE CHAIRPERSON AND MINORITY CHAIRPERSON OF THE
15 FINANCE COMMITTEE OF THE HOUSE OF REPRESENTATIVES.

16 § 74A07. APPLICABILITY.

17 THIS CHAPTER SHALL APPLY TO TAXABLE YEARS BEGINNING AFTER
18 DECEMBER 31, 2019.

19 SECTION 2. TITLE 75 IS AMENDED BY ADDING A SECTION TO READ:

20 § 105. EXTENSIONS FOR COVID-19 DISASTER EMERGENCY.

21 THE FOLLOWING SHALL BE EXTENDED DURING THE GOVERNOR'S
22 DECLARATION OF DISASTER EMERGENCY ISSUED ON MARCH 6, 2020,
23 PUBLISHED AT 50 PA.B. 1644 (MARCH 21, 2020), AND FOR 60 DAYS
24 AFTER THE DECLARATION OF DISASTER EMERGENCY IS TERMINATED BY
25 EXECUTIVE ORDER, PROCLAMATION OR OPERATION OF LAW:

26 (1) THE EXPIRATION OF A REGISTRATION UNDER SECTION 1307
27 (RELATING TO PERIOD OF REGISTRATION).

28 (2) THE EXPIRATION OF A PERSON WITH DISABILITY PARKING
29 PLACARD UNDER SECTION 1338(B) (RELATING TO PERSON WITH
30 DISABILITY PLATE AND PLACARD).

1 (3) THE EXPIRATION OF DRIVERS' LICENSES UNDER SECTION
2 1514 (RELATING TO EXPIRATION AND RENEWAL OF DRIVERS'
3 LICENSES).

4 SECTION 3. THIS ACT SHALL TAKE EFFECT AS FOLLOWS:

5 (1) THE ADDITION OF 35 PA.C.S. CH. 74A SHALL TAKE EFFECT
6 IN 60 DAYS.

7 (2) THE REMAINDER OF THIS ACT SHALL TAKE EFFECT
8 IMMEDIATELY.