
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1242 Session of
2019

INTRODUCED BY SCHWEYER, SCHLOSSBERG, STURLA, T. DAVIS, HILL-
EVANS, FREEMAN, MURT AND KINSEY, APRIL 16, 2019

REFERRED TO COMMITTEE ON FINANCE, APRIL 16, 2019

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 neighborhood assistance tax credit, further
11 providing for definitions.

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

14 Section 1. The definition of "neighborhood assistance" in
15 section 1902-A of the act of March 4, 1971 (P.L.6, No.2), known
16 as the Tax Reform Code of 1971, is amended and the section is
17 amended by adding a definition to read:

18 Section 1902-A. Definitions.--The following words, terms and
19 phrases, when used in this article, shall have the meanings
20 ascribed to them in this section, except where the context
21 clearly indicates a different meaning:

22 * * *

1 "Neighborhood assistance." Furnishing financial assistance,
2 labor, material and technical advice to aid in the physical
3 improvement of any part or all of an impoverished area or any
4 other assistance which addresses a public health concern.

5 * * *

6 "Public health concern." A health or welfare concern among
7 the population of a community as a whole.

8 * * *

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