

AMENDMENTS TO HOUSE BILL NO. 1232

Sponsor: SENATOR BROWNE

Printer's No. 1444

1 Amend Bill, page 1, lines 1 and 2, by striking out ", as
2 amended,"

3 Amend Bill, page 2, line 1, by inserting after
4 "Commonwealth,""
5 providing for emergency finance and tax provisions;

6 Amend Bill, page 2, line 1, by inserting after "for"
7 COVID-19 response transfers and for

8 Amend Bill, page 2, lines 7 through 9, by striking out all of
9 said lines and inserting

10 Section 1. The act of April 9, 1929 (P.L.343, No.176), known
11 as The Fiscal Code, is amended by adding an article to read:

12 ARTICLE I-A

13 EMERGENCY FINANCE AND TAX PROVISIONS

14 Section 101-A. Declaration of policy.

15 The General Assembly finds and declares as follows:

16 (1) There are circumstances under which it is impossible
17 to effectively comply with law relating to State finance or
18 State tax.

19 (2) When circumstances under paragraph (1) arise, it is
20 necessary for Commonwealth agencies to exercise temporary
21 powers and duties set forth in this article.

22 Section 102-A. Department of Revenue.

23 (a) Scope.--This section provides temporary authority to the
24 Department of Revenue to deal with State taxation during the
25 state of disaster emergency announced by the Governor's March 6,
26 2020, Proclamation of Disaster Emergency.

27 (b) Filing and payment deadlines.--During the state of
28 disaster emergency under subsection (a), all of the following
29 apply:

30 (1) The department shall extend filing and payment
31 deadlines under sections 325(d), (e), (f) and (h), 326,
32 330.1(b) and 335(c)(1), (d), (e) and (f)(1) of the act of
33 March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of

1 1971, and related statutory and regulatory provisions so that
2 the deadlines coincide with the filing deadline for a tax
3 return and payment under section 330 of the Tax Reform Code
4 of 1971.

5 (2) The department shall disregard the period after
6 April 14, 2020, and before July 16, 2020, in the calculation
7 of interest, a penalty or an addition to tax for failure to
8 meet the extended deadline under paragraph (1).

9 (c) Expiration.--This section shall expire July 31, 2020.
10 Section 103-A. Department of Community and Economic
11 Development.

12 (a) Scope.--This section provides temporary authority to the
13 Department of Community and Economic Development to deal with
14 local taxation during the state of disaster emergency announced
15 by the Governor's March 6, 2020, Proclamation of Disaster
16 Emergency.

17 (b) Local taxation.--During the state of disaster emergency
18 under subsection (a), the department shall coordinate with the
19 governing bodies and local agencies of political subdivisions to
20 do all of the following:

21 (1) Extend filing and payment deadlines for local taxes
22 under Chapter 5 of the act of December 31, 1965 (P.L.1257,
23 No.511), known as The Local Tax Enabling Act, and related
24 statutory provisions, ordinances and resolutions so that the
25 deadlines coincide with the filing deadline for a tax return
26 and payment under section 330 of the act of March 4, 1971
27 (P.L.6, No.2), known as the Tax Reform Code of 1971.

28 (2) Disregard the period after April 14, 2020, and
29 before July 16, 2020, in the calculation of interest, a
30 penalty, or an addition to tax for failure to meet the
31 extended deadline under paragraph (1).

32 (c) Expiration.--This section shall expire July 31, 2020.

33 Section 1.1. The heading of Article XVII-A.1 of the act is
34 amended to read:

35 Amend Bill, page 2, by inserting between lines 11 and 12

36 Section 1.2. Subarticle D of Article XVII-A.1 is amended by
37 adding sections to read:

38 Section 1735-A.1. COVID-19 response transfers for assistance to
39 the Commonwealth's health care system.

40 (a) Transfers.--Notwithstanding any other provision of law
41 to the contrary, the Secretary of the Budget may transfer the
42 sum of \$50,000,000 from special funds under the Governor's
43 jurisdiction to a restricted account as provided under
44 subsection (b). These funds shall be used to acquire medical
45 equipment and supplies for health care entities to meet urgent
46 patient and staff needs to address surge demand. Health care
47 entities shall include, but not be limited to, hospitals,
48 nursing facilities and emergency medical services.

49 (b) Deposit.--The funds transferred under subsection (a)

1 shall be deposited by the Secretary of the Budget into a
2 restricted account within the General Fund of the State Treasury
3 as necessary to make payments under this section and, when
4 transferred, are hereby appropriated to carry out the provisions
5 of this section related to the Commonwealth's COVID-19 response.

6 (c) Deficit.--The Secretary of the Budget may not make a
7 transfer of funds if the transfer would result in a deficit in
8 any of the funds.

9 (d) Authorization.--The Secretary of the Budget shall only
10 be authorized to make transfers under subsection (a) to the
11 extent that funding authorized by the Federal Government and the
12 Governor's disaster proclamation are insufficient to meet the
13 needs of the Commonwealth's COVID-19 response.

14 (e) Notification.--The Secretary of the Budget shall provide
15 notification to the chairperson and minority chairperson of the
16 Appropriations Committee of the Senate and the chairperson and
17 minority chairperson of the Appropriations Committee of the
18 House of Representatives 24 hours prior to making any transfers
19 under subsection (a). The notification shall include the name of
20 the special fund and the dollar amount to be transferred.

21 (f) Report.--Beginning June 1, 2020, and the first day of
22 each month thereafter, the Secretary of the Budget shall provide
23 a report detailing all spending related to the COVID-19 response
24 the Commonwealth has made during the preceding month, including
25 any funding made available through the Federal Government, the
26 Governor's disaster proclamation, an agency budget or the
27 transfers under this section. The report shall include the
28 recipient, the dollar amount and a detailed explanation of the
29 purpose of the spending. The Secretary of the Budget shall
30 provide the report to the Majority Leader and Minority Leader of
31 the Senate, the Majority Leader and Minority Leader of the House
32 of Representatives, the chairperson and minority chairperson of
33 the Appropriations Committee of the Senate and the chairperson
34 and minority chairperson of the Appropriations Committee of the
35 House of Representatives.

36 (g) Expiration.--The authority to transfer funds under
37 subsection (a) shall expire on September 30, 2020.

38 (h) Definitions.--As used in this section the term "COVID-
39 19" shall mean the novel coronavirus as identified in the
40 Governor's Proclamation of Disaster Emergency issued on March 6,
41 2020.

42 Section 1736-A.1. Extension of temporary regulations.

43 Notwithstanding any other provision of law, the temporary
44 regulations authorized and published under sections 1107 and
45 2004 of the act of April 17, 2016 (P.L.84, No.16), known as the
46 Medical Marijuana Act, shall remain in effect and shall not
47 expire until November 20, 2021, or upon the publication of the
48 final-form regulations by the Department of Health, whichever is
49 sooner.

50 Amend Bill, page 3, line 12, by striking out "1" where it

1 occurs the first time and inserting

2 5

3 Amend Bill, page 4, lines 28 and 29, by striking out "July 1,
4 2019, or" in line 28 and all of line 29 and inserting

5 as follows:

6 (1) The following provisions shall take effect
7 immediately:

8 (i) The addition of Article I-A of the act.

9 (ii) This section.

10 (2) The remainder of this act shall take effect July 1,
11 2019, or immediately, whichever occurs later.