AMENDMENTS TO HOUSE BILL NO. 1232

Sponsor: SENATOR BROWNE

Printer's No. 1444

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

Amend Bill, page 2, line 1, by inserting after
"Commonwealth,"

providing for emergency finance and tax provisions;

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

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

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

ARTICLE I-A

EMERGENCY FINANCE AND TAX PROVISIONS

Section 101-A. Declaration of policy.

The General Assembly finds and declares as follows:

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

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

Section 102-A. Department of Revenue.

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

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

(1) The department shall extend filing and payment
deadlines under sections 325(d), (e), (f) and (h), 326,
330.1(b) and 335(c)(1), (d), (e) and (f)(l) of the act of
March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of
1971, and related statutory and regulatory provisions so that
the deadlines coincide with the filing deadline for a tax
return and payment under section 330 of the Tax Reform Code
of 1971.

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

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

Section 103-A. Department of Community and Economic
Development.

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

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

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

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

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

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

Amend Bill, page 2, by inserting between lines 11 and 12
Section 1.2. Subarticle D of Article XVII-A.1 is amended by
adding sections to read:
Section 1735-A.1. COVID-19 response transfers for assistance to
the Commonwealth's health care system.

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

(b) Deposit.--The funds transferred under subsection (a)
shall be deposited by the Secretary of the Budget into a restricted account within the General Fund of the State Treasury as necessary to make payments under this section and, when transferred, are hereby appropriated to carry out the provisions of this section related to the Commonwealth's COVID-19 response.

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

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

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

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

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

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

Section 1736-A.1. Extension of temporary regulations.
Notwithstanding any other provision of law, the temporary regulations authorized and published under sections 1107 and 2004 of the act of April 17, 2016 (P.L.84, No.16), known as the Medical Marijuana Act, shall remain in effect and shall not expire until November 20, 2021, or upon the publication of the final-form regulations by the Department of Health, whichever is sooner.

Amend Bill, page 3, line 12, by striking out "1" where it
occurs the first time and inserting

Amend Bill, page 4, lines 28 and 29, by striking out "July 1, 2019, or"

as follows:

(1) The following provisions shall take effect immediately:

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

(ii) This section.

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