Amendments to House Bill No. 1189

Sponsor: Representative Saylor

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Amend Bill, page 3, lines 11 through 21, by striking out all of said lines and inserting

Amending Title 35 (Health and Safety) of the Pennsylvania Consolidated Statutes, providing for COVID-19 enforcement officer disability benefits and for volunteer emergency responders employer tax credit.

Amend Bill, page 16, lines 29 and 30; pages 17 through 20, lines 1 through 30; page 21, lines 1 through 5; by striking out all of said lines on said pages and inserting

Section 1. Title 35 of the Pennsylvania Consolidated Statutes is amended by adding chapters to read:

CHAPTER 57

COVID-19 ENFORCEMENT OFFICER DISABILITY BENEFITS

Sec. 5701. Scope of chapter.

§ 5701. Scope of chapter.

This chapter relates to enforcement officer disability benefits relating to COVID-19.

§ 5702. Enforcement officer disability benefits.

(a) General rule.--A person covered under section 1(a) of the act of June 28, 1935 (P.L.477, No.193), referred to as the Enforcement Officer Disability Benefits Law, who contracts or is diagnosed with coronavirus disease 2019 (COVID-19), as identified in the proclamation of disaster emergency issued by the Governor on March 6, 2020, published at 50 Pa.B. 1644 (March 21, 2020), or is subject to quarantine resulting from exposure to COVID-19, and by reason thereof is temporarily incapacitated from performing his duties, shall be compensated in accordance with section 1(a) of the Enforcement Officer Disability Benefits Law.

(b) Limitation.--A benefit received under subsection (a) shall be limited to 60 days for each incident.

CHAPTER 74A

COVID-19 VOLUNTEER EMERGENCY RESPONDERS
EMPLOYER TAX CREDIT

Sec. 74A01. Scope of chapter.
74A02. Definitions.
74A03. Volunteer responders employer tax credit.
74A04. Limitations.
74A05. Carryover, carryback and sale or assignment of tax credit.
74A06. Department duties.
74A07. Applicability.
§ 74A01. Scope of chapter.
This chapter relates to the volunteer responders employer tax credit.
§ 74A02. Definitions.
The following words and phrases when used in this chapter 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.
"Tax credit." The volunteer emergency responders employer tax credit provided under this chapter.
"Taxpayer." A person that has a qualified tax liability as defined in this chapter.
"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.
"Volunteer emergency service organization." An organization that is a volunteer fire company, volunteer ambulance service or volunteer rescue company, as those terms are defined in this title, or volunteer hazardous material response team.
§ 74A03. Volunteer responders employer tax credit.
(a) Application.--A taxpayer may apply to the department for a tax credit under this section. The application shall be submitted on the form required by the department and shall include all of the following information:
(1) The name and address of the taxpayer.
(2) Documentation of the following for each eligible volunteer emergency responder in which a tax credit is being claimed:

(i) the name of the volunteer emergency responder;
(ii) the address of the volunteer emergency responder;
(iii) The number of hours the volunteer emergency responder missed work due to serving in the line of duty; and
(iv) the amount of wages paid to the volunteer emergency responder during missed work due to serving in the line of duty.

(3) Any other information required by the department.

(b) Review and approval.--The department shall:

(1) Review and approve applications according to the order applications are received and the availability of tax credits.
(2) Notify an applicant within 30 days of receipt of the 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 chapter and issue the recipient a tax credit certificate.

§ 74A04. 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.

§ 74A05. 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 chapter 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 on which the credit was approved before the tax credit can be applied against any tax liability under subsection (a).
(c) Limitations.--A taxpayer is not entitled to carry back, obtain a refund of, sell or assign an unused tax credit.

§ 74A06. Department duties.
(a) Guidelines.--The department shall develop written guidelines necessary for the implementation and administration of this chapter. The guidelines shall be posted on the department's publicly accessible Internet website.

(b) Report to General Assembly.--
(1) No later than June 1, 2021, and each June 1 thereafter, the department shall submit a report on the effectiveness of the tax credits granted under this chapter. The report shall include the names of taxpayers who were issued tax credits as of the date of the report. The report may include recommendations for changes in the calculation or administration of the tax credits and other information as the department deems appropriate.
(2) The report shall be submitted to all of the following:
   (i) The chairperson and minority chairperson of the Appropriations Committee of the Senate.
   (ii) The chairperson and minority chairperson of the Finance Committee of the Senate.
   (iii) The chairperson and minority chairperson of the Appropriations Committee of the House of Representatives.
   (iv) The chairperson and minority chairperson of the Finance Committee of the House of Representatives.

§ 74A07. Applicability.
This chapter shall apply to taxable years beginning after December 31, 2019.

Section 2. This act shall take effect as follows:
(1) The addition of 35 Pa.C.S. Ch. 74A shall take effect in 60 days.
(2) The remainder of this act shall take effect immediately.