

## AMENDMENTS TO HOUSE BILL NO. 1189

Sponsor: REPRESENTATIVE SAYLOR

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

3 Amending Title 35 (Health and Safety) of the Pennsylvania  
4 Consolidated Statutes, providing for COVID-19 health care  
5 professionals reporting and for volunteer emergency  
6 responders employer tax credit.

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

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

12 CHAPTER 58

13 COVID-19 HEALTH CARE PROFESSIONALS REPORTING

14 Sec.

15 5801. Definitions.

16 5802. Reporting.

17 § 5801. Definitions.

18 The following words and phrases when used in this chapter  
19 shall have the meanings given to them in this section unless the  
20 context clearly indicates otherwise:

21 "Department." The Department of Health of the Commonwealth.

22 "Dispenser." A person lawfully authorized to dispense a  
23 pharmaceutical in this Commonwealth, including mail order and  
24 Internet sales of a pharmaceutical. The term does not include  
25 any of the following:

26 (1) A licensed health care facility that distributes a  
27 controlled substance for the purpose of administration in the  
28 licensed health care facility.

29 (2) A correctional facility or a contractor of a  
30 correctional facility, if a confined person cannot lawfully  
31 visit a prescriber outside the correctional facility without  
32 being escorted by a corrections officer.

33 (3) An authorized person who administers a controlled  
34 substance, other drug or device.

35 (4) A wholesale distributor of a controlled substance.

(5) A licensed provider in the LIFE program.  
(6) A provider of hospice as defined in section 802.1 of the act of July 19, 1979 (P.L.130, No.48), known as the Health Care Facilities Act.  
(7) A prescriber at a licensed health care facility if the quantity of controlled substances dispensed is limited to an amount adequate to treat the patient for a maximum of five days and does not allow for a refill.  
(8) A veterinarian.  
"Health care practitioner." As defined in section 5502 (relating to definitions).  
"Health care facility." A health care facility that is licensed under any of the following:  
(1) Article X of the act of June 13, 1967 (P.L.31, No.21), known as the Human Services Code.  
(2) The act of July 19, 1979 (P.L.130, No.48), known as the Health Care Facilities Act.  
"Pharmacy." As defined in section 2 of the act of September 27, 1961 (P.L.1700, No.699), known as the Pharmacy Act.  
§ 5802. Reporting.  
(a) Health care practitioner or health care facility.--A health care practitioner or health care facility that has a patient under their care with a positive diagnosis for COVID-19 shall electronically submit a report to the department, using the format determined by the department, within three days of the receipt of the positive test result.  
(b) Dispenser or pharmacy.--A dispenser or pharmacy that administers the test for COVID-19 and receives the test results shall electronically submit a report to the department, using the format determined by the department, within three days of the positive test result.  
(c) Contents.--  
(1) A report under this subsection shall include each record dated from January 21, 2020, to the present that identifies racial and ethnic demographic data, including socioeconomic groups including race, color, national origin, sex, age or disability for each test, positive diagnosis, patient outcome of the COVID-19 virus by zip code for each county in this Commonwealth.  
(2) The raw statistical data used in each report submitted under this subsection shall be available for public inspection in an electronic format, which shall be made available on the department's website.

#### 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.

1 74A05. Carryover, carryback and sale or assignment of tax  
2 credit.

3 74A06. Department duties.

4 74A07. Applicability.

5 § 74A01. Scope of chapter.

6 This chapter relates to the volunteer responders employer tax  
7 credit.

8 § 74A02. Definitions.

9 The following words and phrases when used in this chapter  
10 shall have the meanings given to them in this section unless the  
11 context clearly indicates otherwise:

12 "Department." The Department of Community and Economic  
13 Development of the Commonwealth.

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

23 "Qualified tax liability." The liability for taxes imposed  
24 under Article III, IV, VI, VII, VIII, IX or XV of the act of  
25 March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of  
26 1971. The term shall not include tax withheld by an employer  
27 from an employee under Article III of the Tax Reform Code of  
28 1971.

29 "Tax credit." The volunteer emergency responders employer  
30 tax credit provided under this chapter.

31 "Taxpayer." A person that has a qualified tax liability as  
32 defined in this chapter.

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

36 "Volunteer emergency service organization." An organization  
37 that is a volunteer fire company, volunteer ambulance service or  
38 volunteer rescue company, as those terms are defined in this  
39 title, or volunteer hazardous material response team.

40 § 74A03. Volunteer responders employer tax credit.

41 (a) Application.--A taxpayer may apply to the department for  
42 a tax credit under this section. The application shall be  
43 submitted on the form required by the department and shall  
44 include all of the following information:

45 (1) The name and address of the taxpayer.

46 (2) Documentation of the following for each eligible  
47 volunteer emergency responder in which a tax credit is being  
48 claimed:

49 (i) the name of the volunteer emergency responder;

50 (ii) the address of the volunteer emergency  
51 responder;

1           (iii) The number of hours the volunteer emergency  
2           responder missed work due to serving in the line of duty;  
3           and

4           (iv) the amount of wages paid to the volunteer  
5           emergency responder during missed work due to serving in  
6           the line of duty.

7           (3) Any other information required by the department.

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

9           (1) Review and approve applications according to the  
10           order applications are received and the availability of tax  
11           credits.

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

14           (c) Certificate.--Upon approval of an application, the  
15           department shall award the taxpayer a tax credit to be used  
16           against qualified tax liabilities in accordance with this  
17           chapter and issue the recipient a tax credit certificate.  
18           § 74A04. Limitations.

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

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

27           § 74A05. Carryover, carryback and sale or assignment of tax  
28           credit.

29           (a) General rule.--If the taxpayer cannot use the entire  
30           amount of the tax credit for the taxable year in which the  
31           taxpayer is eligible for the credit, the excess may be carried  
32           over to succeeding taxable years and used as a credit against  
33           the qualified tax liability of the taxpayer for those taxable  
34           years. Each time the tax credit is carried over to a succeeding  
35           taxable year, it shall be reduced by the amount that was used as  
36           a credit during the immediately preceding taxable year. The tax  
37           credit provided by this chapter may be carried over and applied  
38           to succeeding taxable years for no more than one taxable year  
39           following the first taxable year for which the taxpayer was  
40           entitled to claim the credit.

41           (b) Application.--A tax credit approved by the department in  
42           a taxable year shall first be applied against the taxpayer's  
43           qualified liability for the current taxable year as of the date  
44           on which the credit was approved before the tax credit can be  
45           applied against any tax liability under subsection (a).

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

48           § 74A06. Department duties.

49           (a) Guidelines.--The department shall develop written  
50           guidelines necessary for the implementation and administration  
51           of this chapter. The guidelines shall be posted on the

1 department's publicly accessible Internet website.

2 (b) Report to General Assembly.--

3 (1) No later than June 1, 2021, and each June 1  
4 thereafter, the department shall submit a report on the  
5 effectiveness of the tax credits granted under this chapter.  
6 The report shall include the names of taxpayers who were  
7 issued tax credits as of the date of the report. The report  
8 may include recommendations for changes in the calculation or  
9 administration of the tax credits and other information as  
10 the department deems appropriate.

11 (2) The report shall be submitted to all of the  
12 following:

13 (i) The chairperson and minority chairperson of the  
14 Appropriations Committee of the Senate.

15 (ii) The chairperson and minority chairperson of the  
16 Finance Committee of the Senate.

17 (iii) The chairperson and minority chairperson of  
18 the Appropriations Committee of the House of  
19 Representatives.

20 (iv) The chairperson and minority chairperson of the  
21 Finance Committee of the House of Representatives.

22 § 74A07. Applicability.

23 This chapter shall apply to taxable years beginning after  
24 December 31, 2019.

25 Section 2. This act shall take effect as follows:

26 (1) The addition of 35 Pa.C.S. Ch. 74A shall take effect  
27 in 60 days.

28 (2) The remainder of this act shall take effect  
29 immediately.