

AMENDMENTS TO SENATE BILL NO. 30 (As amended by A06346)

Sponsor: REPRESENTATIVE STURLA

Printer's No. 1768

1 Amend Bill, page 1, by inserting before line 1 (A06346)

2 Amend Bill, page 1, line 10, by inserting after "penalties,"
3 in city revitalization and improvement zones, further
4 providing for reports and for restrictions; and

5 Amend Bill, page 1, lines 13 through 15, by striking out all
6 of said lines

7 Amend Bill, page 8, by inserting between lines 11 and 12

8 Section 1. Section 1809-C(a) and (b) of the act of March 4,
9 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, are
10 amended and subsection (c) is amended by adding a paragraph to
11 read:

12 Section 1809-C. Reports.

13 (a) State zone report.--No later than June 15 following the
14 baseline year and each year thereafter, or by August 31 for
15 reports due in 2020, each qualified business shall file a report
16 with the department in a form or manner required by the
17 department which includes all of the following:

18 (1) Amount of each eligible tax which was paid to the
19 Commonwealth by the qualified business in the prior calendar
20 year.

21 (2) Amount of each eligible tax refund received from the
22 Commonwealth in the prior calendar year by the qualified
23 business.

24 (b) Local zone report.--No later than June 15 following the
25 baseline year and for each year thereafter, or by August 31 for
26 reports due in 2020, each qualified business shall file a report
27 with the local taxing authority which includes all of the
28 following:

29 (1) Amount of each eligible tax which was paid to the
30 local taxing authority by the qualified business in the prior
31 calendar year.

32 (2) Amount of each eligible tax refund received from the
33 local taxing authority in the prior calendar year by the
34 qualified business.

35 (c) Penalties.--

36 * * *

37 (5) No penalty shall be imposed by the department or the
38 local taxing authority for failure to file a timely and

1 complete report under subsection (a) or (b) in 2019 or 2020.
2 Section 2. Section 1813-C(b) and (c)(1) of the act are
3 amended and subsection (a) is amended by adding a paragraph to
4 read:

5 Section 1813-C. Restrictions.

6 (a) Utilization.--Money transferred under section 1812-C may
7 only be utilized for the following:

8 * * *

9 (1.2) Payment of grants and loans to qualifying
10 businesses, political subdivisions and municipal authorities
11 operating within the zone for business operating expenses,
12 working capital, business loan payments to financial
13 institutions, payroll to current employees as a means of
14 retaining employees, establishment of loan guarantee accounts
15 with financial institutions to guarantee short-term loan
16 provided by the financial institutions to qualifying
17 businesses negatively impacted by the proclamation of
18 disaster emergency issued by the Governor on March 6, 2020,
19 published at 50 Pa.B. 1644 (March 21, 2020), and any renewal
20 of the state of disaster emergency. This paragraph shall only
21 apply to a zone located in a county of the third class that
22 has not adopted a home rule charter. This paragraph shall
23 expire June 30, 2021.

24 * * *

25 (b) Prohibition.--

26 (1) Money transferred under section 1812-C may not be
27 utilized for maintenance or repair of a facility.

28 (2) Paragraph (1) shall not apply for the period of
29 April 1, 2020, through June 30, 2021.

30 (c) Excess money.--

31 (1) Except as set forth in paragraph (4), if the amount
32 of money transferred to the fund under sections 1811-C(c) and
33 1812-C in any one calendar year exceeds the money utilized,
34 budgeted or appropriated by official resolution of the
35 contracting authority under this section in that calendar
36 year, the contracting authority shall submit by April 15
37 following the end of the calendar year [the excess money],
38 any money not utilized, budgeted or appropriated by official
39 resolution of the contracting authority to the State
40 Treasurer for deposit into the General Fund.

41 * * *

42 Section 3. The act is amended by adding an article to read:

43 Amend Bill, page 5, by inserting between lines 17 and 18

44 (A06346)

45 Section 4. The amendment of section 1813-C(b) and (c)(1) of
46 the act shall apply retroactively to January 1, 2019.

47 Amend Bill, page 5, line 18 (A06346), by striking out "2" and

1 inserting

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