

AMENDMENTS TO HOUSE BILL NO. 766

Sponsor: REPRESENTATIVE GREINER

Printer's No. 752

1 Amend Bill, page 1, line 10, by inserting after "penalties,"
2 in personal income tax, providing for COVID-19 emergency
3 finance and tax provision; and

4 Amend Bill, page 1, lines 15 through 17, by striking out all
5 of said lines and inserting

6 Section 1. The act of March 4, 1971 (P.L.6, No.2), known as
7 the Tax Reform Code of 1971, is amended by adding a section to
8 read:

9 Section 330.2. COVID-19 Emergency Finance and Tax
10 Provision.--(a) The General Assembly finds and declares that
11 there are circumstances under which it is impossible to
12 effectively comply with law relating to State finance or State
13 tax and during such circumstances, it is necessary for
14 Commonwealth agencies to exercise temporary powers and duties
15 provided under this section.

16 (b) (1) This subsection provides temporary authority to the
17 department to deal with State taxation during the state of
18 disaster emergency announced by the Governor's March 6, 2020,
19 proclamation of disaster emergency, and any renewal of the state
20 of disaster emergency.

21 (2) The department shall disregard the period after April
22 14, 2021, and before May 17, 2021, in the calculation of
23 interest, a penalty or an addition to tax for failure to meet an
24 extended deadline under section 330.

25 (3) This subsection shall expire May 31, 2021.

26 (c) (1) This subsection provides temporary authority to the
27 Department of Community and Economic Development to deal with
28 local taxation during the state of disaster emergency announced
29 by the Governor's March 6, 2020, proclamation of disaster
30 emergency, and any renewal of the state of disaster emergency.

31 (2) During the state of disaster emergency under paragraph
32 (1), the Department of Community and Economic Development shall
33 coordinate with the governing bodies and local agencies of
34 political subdivisions to do all of the following:

35 (i) Extend filing and payment deadlines for local taxes
36 under Chapter 5 of the act of December 31, 1965, known as the
37 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 of section 330.
(ii) Disregard the period after April 14, 2021, and before
May 17, 2021, in the calculation of interest, a penalty or an
addition to tax for failure to meet an extended deadline under
subparagraph (i)
(3) This subsection shall expire May 31, 2021.

Section 2. Sections 403(a)(1) and (e) and 405 of the act are
amended to read:

Amend Bill, page 3, line 12, by striking out "2" and
inserting

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Amend Bill, page 3, line 15, by striking out "3" and
inserting

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