

AMENDMENTS TO SENATE BILL NO. 1315

Sponsor: SENATOR PHILLIPS-HILL

Printer's No. 1877

1 Amend Bill, page 1, line 11, by inserting after "tax"

2 ; and abrogating a regulation

3 Amend Bill, page 1, lines 18 through 22; page 2, lines 1

4 through 3; by striking out all of said lines on said pages and

5 inserting

6 (d) (1) The privileges described in subsection (a)(1) and
7 (2) do not include work performed by employes of the
8 corporation:

9 (i) who are residents of this Commonwealth;

10 (ii) whose primary work location for the corporation, within
11 the meaning of 61 Pa. Code Ch. 153 (relating to corporate net
12 income tax), is in another state or the District of Columbia;
13 and

14 (iii) who work remotely in this Commonwealth less than fifty
15 per cent of their normal working hours on an annual basis.

16 (2) Nothing in this subsection shall be construed to affect
17 the right of a taxpayer to apportionment of income as provided
18 in section 401(3)2(a)(3).

19 Section 2. The regulation at 61 Pa. Code § 153.23(b) is
20 abrogated to the extent of any inconsistency with this act.

21 Amend Bill, page 2, line 4, by striking out "2" and inserting

22 3

23 Amend Bill, page 2, line 6, by striking out "3" and inserting

24 4