AN ACT

Amending the act of April 9, 1929 (P.L.343, No.176), entitled "An act relating to the finances of the State government; providing for cancer control, prevention and research, for ambulatory surgical center data collection, for the Joint Underwriting Association, for entertainment business financial management firms, for private dam financial assurance and for reinstatement of item vetoes; providing for the settlement, assessment, collection, and lien of taxes, bonus, and all other accounts due the Commonwealth, the collection and recovery of fees and other money or property due or belonging to the Commonwealth, or any agency thereof, including escheated property and the proceeds of its sale, the custody and disbursement or other disposition of funds and securities belonging to or in the possession of the Commonwealth, and the settlement of claims against the Commonwealth, the resettlement of accounts and appeals to the courts, refunds of moneys erroneously paid to the Commonwealth, auditing the accounts of the Commonwealth and all agencies thereof, of all public officers collecting moneys payable to the Commonwealth, or any agency thereof, and all receipts of appropriations from the Commonwealth, authorizing the Commonwealth to issue tax anticipation notes to defray current expenses, implementing the provisions of section 7(a) of Article VIII of the Constitution of Pennsylvania authorizing and restricting the incurring of certain debt and imposing penalties; affecting every department, board, commission, and officer of the State government, every political subdivision of the State, and certain officers of such subdivisions, every person, association, and corporation required to pay, assess, or collect taxes, or to make returns or reports under the laws imposing taxes for State purposes, or to pay license fees or other moneys to the Commonwealth, or any agency thereof, every State depository and every debtor or creditor of the
Commonwealth," providing for coronavirus aid, relief and emergency response; and establishing the Coronavirus Aid, Relief and Emergency Response Fund and the Financial Assistance for Front Line Workers Program.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. The act of April 9, 1929 (P.L.343, No.176), known as The Fiscal Code, is amended by adding an article to read:

**ARTICLE I-E**

**CORONAVIRUS AID, RELIEF AND EMERGENCY RESPONSE**

**Section 101-E. Definitions.**

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

"COVID-19 pandemic." The novel coronavirus 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), and any renewal of the state of disaster emergency.

"Department." The Department of Community and Economic Development.

"Eligible period." The period beginning March 6, 2020, and ending on the expiration or termination of any renewal of the proclamation of disaster emergency issued by the Governor on March 6, 2020, initially published at 50 Pa.B. 1644 (March 21, 2020).

"Fund." The Coronavirus Aid, Relief and Emergency Response Fund established under section 102-E(a).

"Health care system." An organized system of health care in which multiple health care providers participate and the health care providers satisfy all of the following:

1. The health care providers provide health care services in a manner so that the public is aware that the
health care providers participate in a joint arrangement.

(2) The health care providers participate in any of the following joint activities:

   (i) A utilization review that involves the review of health care decisions of participating covered entities by other participating covered entities or a third party on behalf of the participating covered entities.

   (ii) Quality assessment and improvement activities that include the assessment of the treatment provided by participating covered entities by other participating covered entities or a third party on behalf of the participating covered entities.

   (iii) Payment activities if all of the following apply:

       (A) The financial risk for delivering health care is partially or wholly shared by participating covered entities through the joint arrangement.

       (B) Protected health care information created or received by the participating covered entities is reviewed by other participating covered entities or a third party on behalf of the participating covered entities.

"Participant." An employee who is unable to perform the employee's job duties remotely and continues to perform the employee's job duties during the COVID-19 pandemic while being employed by any of the following:

   (1) A hospital or health care system.

   (2) A retail grocery store.

   (3) A long-term health care facility.

   (4) A police department.
(5) A fire department.

(6) A volunteer fire department.

(7) An emergency medical services company.

(8) A volunteer emergency medical services company.

(9) A pharmacy as defined in section 2(12) of the act of September 27, 1961 (P.L.1700, No.699), known as the Pharmacy Act.

(10) A banking institution as defined in 15 Pa.C.S. § 102(a) (relating to definitions).

"Program." The Financial Assistance for Front Line Workers Program established under section 103-E(a).

Section 102-E. Establishment of fund.

(a) Establishment.--The Coronavirus Aid, Relief and Emergency Response Fund is established as a restricted account in the State Treasury.

(b) Transfers.--The State Treasurer shall transfer any money appropriated from the Federal Government to the Commonwealth for expenses incurred as a result of the COVID-19 pandemic to the fund.

(c) Remaining money.--Any money not allocated under section 103-E shall remain in the fund until appropriated by the General Assembly.

Section 103-E. Financial Assistance for Front Line Workers Program.

(a) Establishment.--The Financial Assistance for Front Line Workers Program is established within the department to assist workers on the front line during the COVID-19 pandemic. The start date for the program shall commence on the date when the department posts the application form on the department's publicly accessible Internet website under subsection (c)(1),
but shall not be later than 60 days after the effective date of this section.

(b) Allocation.--Five hundred million dollars shall be allocated from the fund for participants in the program.

(c) Applications.--

(1) The department shall develop an application for participation in the program and post the application form on the department's publicly accessible Internet website. An applicant shall verify all of the following information on the application:

(i) The applicant's place of employment.

(ii) Whether the applicant worked at the applicant's physical place of employment or worked remotely during the eligible period.

(iii) Any other information required by the department needed to ensure compliance with Federal law and guidance.

(2) In order to receive a direct payment under subsection (h), an applicant must submit the application under paragraph (1) to the department within 90 days of the program's start date as specified under subsection (a).

(d) Verification.--The department shall verify with an applicant's employer that the applicant did not work remotely during the eligible period.

(e) Eligibility.--An applicant who worked at the physical location of the applicant's employer during the eligible period and was later furloughed due to the COVID-19 pandemic shall be eligible for participation in the program. The department shall provide notice to an applicant of the applicant's eligibility to participate in the program.
(f) Submission of W-2.--Upon request by a participant in the program, the participant's employer shall submit the participant's Federal Wage and Tax Statement Form W-2 to the department. The department may use the Federal Wage and Tax Statement Form W-2 to verify the earnings of the participant for the 2019 calendar year.

(g) Review and approval.--No later than 30 days after the conclusion of the application period, the department shall review applications submitted under subsection (c) and notify participants of application status and payment determination. The following shall apply:

(1) The maximum amount of a direct payment shall be the quotient of the following:

(i) The amount allocated under section 103-E(b); and
(ii) The total number of participants.

(2) The following limitations shall apply:

(i) For a participant who filed a single tax return under Article III of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, 100% of the maximum amount available per participant shall be awarded if the participant earned $75,000 or less during the calendar year 2019.

(ii) For a participant who filed a single tax return under Article III of the Tax Reform Code of 1971, and earned more than $75,000 during the calendar year 2019, 100% of the maximum amount available per participant reduced by $5 for each $100 earned above $75,000 shall be awarded.

(iii) For a participant who filed a joint tax return under Article III of the Tax Reform Code of 1971, 100% of
the maximum amount available per participant shall be awarded if the joint earnings are $150,000 or less during the calendar year 2019.

(iv) For a participant who filed a joint tax return under Article III of the Tax Reform Code of 1971, and the joint earnings are more than $150,000 during the calendar year 2019, 100% of the maximum amount available per participant reduced by $5 for each $100 earned above $150,000 shall be awarded.

(h) Direct payments.--The department shall provide a direct payment to a participant for an amount determined under subsection (g) via mail or electronic deposit not later than 60 days after the conclusion of the application period.

(i) Regulations.--The department may promulgate any regulations necessary to implement the program.

Section 2. This act shall take effect immediately.