AN ACT

1 Establishing the Pennsylvania Opportunity Program and the Pennsylvania Opportunity Program Fund; imposing duties on the Treasury Department; and imposing penalties.

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

3 Section 1. Short title.

4 This act shall be known and may be cited as the Pennsylvania Opportunity Program Act.

5 Section 2. Definitions.

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

7 "Department." The Treasury Department of the Commonwealth.

8 "Eligible individual." An individual who:

9 (1) Resides in this Commonwealth.

10 (2) Is at least 18 years of age.

11 (3) Has a household income of $80,000 or less.

12 (4) Is eligible to receive an opportunity payment.
"Household income." All income received by an individual and the individual's spouse during the prior calendar year.

"Income." As follows:

(1) All income from whatever source derived, including:

   (i) Salaries, wages, bonuses and incentive payments, whether based on profits or otherwise, commissions, fees, tips, income from self-employment, alimony, support money, cash public assistance and relief.

   (ii) The gross amount of any pensions or annuities and 50% of railroad retirement benefits.

   (iii) Fifty percent of all benefits received under the Social Security Act (49 Stat. 620, 42 U.S.C. § 301 et seq.), except Medicare benefits.

   (iv) All interest received from the Federal Government, any state government or any instrumentality or political subdivision thereof.

   (v) Realized capital gains and rentals.

   (vi) Workers' compensation.

   (vii) The gross amount of loss-of-time insurance benefits, life insurance benefits and proceeds, except the first $5,000 of the total of death benefit payments.

   (viii) Gifts of cash or property, other than transfers by gift between members of a household, in excess of a total value of $300.

(2) The term does not include surplus food or other relief in kind supplied by a governmental agency or nonprofit organization, property tax or rent rebate, inflation dividend, Federal veterans' disability payments or State veterans' benefits.

"Opportunity payment." A one-time payment made in accordance

20220SB1204PN1619 - 2 -
Section 3. Pennsylvania Opportunity Program.

The Pennsylvania Opportunity Program is established within the department to provide opportunity payments to eligible individuals in accordance with this act.

Section 4. Opportunity payments.

(a) Eligible expenses.--The department shall provide a one-time opportunity payment to an eligible individual for costs incurred by the eligible individual that are related to the COVID-19 pandemic, including:

(1) Child care or after-school care.

(2) Education or workforce training to support career development.

(3) Rental assistance, mortgage assistance or housing repairs.

(4) Transportation, including car payments, gasoline and transit fares.

(5) Utility assistance, including broadband.

(6) Health care, including health insurance premiums, medical bills and copayments.

(7) Other expenses related to the COVID-19 pandemic as determined by the department and included in guidelines developed under section 7.

(b) Deemed eligible.--Costs incurred for any expense under subsection (a) shall be deemed an expense related to the COVID-19 pandemic if incurred for the period beginning March 6, 2020, and ending one year after receipt of an opportunity payment.

(c) Limitations.--

(1) Only one eligible individual per household may receive an opportunity payment. The following apply:
(i) For purposes of this paragraph, a household includes an individual, the spouse of the individual and any dependent of the individual.

(ii) The limitation under this paragraph does not apply to unrelated individuals living together.

(2) An eligible individual may receive an opportunity payment not exceeding $2,000 as follows:

(i) If the eligible individual's household income is $50,000 or less, the amount of the opportunity payment shall be $2,000.

(ii) If the eligible individual's household income is more than $50,000 and $80,000 or less, the amount of the opportunity payment shall be $1,500.

(d) Exemption.--An opportunity payment shall be exempt from taxation for State and local purposes and may not be considered as income when determining eligibility for needs-based assistance, unless prohibited under Federal law.

Section 5. Application.

(a) Development of forms.--The department shall develop a form for individuals to apply to the department for an opportunity payment. The form shall be posted on the publicly accessible Internet website of the department.

(b) Contents of application.--A completed application under this section must include:

(1) The name, address, telephone number and other contact information of the applicant.

(2) The composition of the applicant's household.

(3) Proof of eligibility for an opportunity payment, including proof of household income.

(4) An attestation that an opportunity payment shall be
used for eligible expenses specified under section 4(a). The
attestation shall include an acknowledgment that the
department may audit individuals. The department may require
any additional documentation to confirm that payments were
used to cover eligible expenses.

(c) Process.--

(1) The department shall develop an application process,
including deadlines, for applicants to apply for an
opportunity payment.

(2) The department shall begin to accept applications
from eligible applicants no later than 60 days after the
effective date of this subsection.

(3) The department shall make opportunity payments to
individuals no later than 120 days after the effective date
of this subsection.

Section 6. Consultation.
The department may consult with the Department of Revenue or
other Commonwealth agencies to determine income eligibility
under this act.

Section 7. Guidelines.

(a) Development.--Within 30 days of the effective date of
this section, in consultation with the Department of Revenue and
the Department of Community and Economic Development, the
department shall develop guidelines necessary to implement this
act, including guidelines regarding:

(1) The application process.

(2) Eligibility requirements.

(3) Eligible expenses.

(b) Publication.--The guidelines shall be posted on the
department's publicly accessible Internet website at least 30
days before applications are accepted by the department.

Section 8. Funding.

(a) Establishment of fund.--The Pennsylvania Opportunity Program Fund is established as a special fund within the State Treasury to be used for making opportunity payments.

(b) Transfer.--In addition to any other money appropriated to the department for making opportunity payments, the sum of $500,000,000 is transferred to the Pennsylvania Opportunity Program Fund from money received by the Commonwealth under Title IX, Subtitle M, section 9901 of the American Rescue Plan Act of 2021 (Public Law 117-2, 135 Stat. 4) and deposited into the COVID-19 Response Restricted Account for the purpose of making opportunity payments.

(c) Administrative costs.--The department may use up to $500,000 of the money specified under subsection (b) for administrative costs to implement the Pennsylvania Opportunity Program.

(d) Insufficient money.--If the amount under subsection (b) is not sufficient to make opportunity payments to all eligible individuals, the department shall make payments in a manner determined by the department.

Section 9. Audits and fraudulent claims.

(a) Audits.--The department may consult with the Auditor General on any audit necessary to ensure that the individual is an eligible individual and that the payment was utilized for eligible expenses.

(b) Civil penalty.--If an application under this act was filed with fraudulent intent, the application shall be disallowed in full.

(c) Criminal penalty.--An applicant, or any person who
knowingly assisted in the preparation of a fraudulent
application, commits a misdemeanor of the third degree and, upon
conviction, shall be sentenced to pay a fine not exceeding
$2,000 or to imprisonment not exceeding one year, or both.

Section 10. Effective date.

This act shall take effect immediately.