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," in emergency COVID-19 response, providing for
undistributed appropriations.

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 a section to read:

Section 112-C. Undistributed appropriations.

(a) Expedited distribution.--Notwithstanding any law, if, on
the effective date of this section, money appropriated from the
account has not been distributed, allocated, allotted or paid in
conformance with section 130-C, the Department of Community and
Economic Development shall, within 10 days of the effective date
of this section, send notice to the State Treasury to distribute
the money to each county that has not received the distribution
provided under section 130-C.

(b) Offset.--If funds appropriated by the General Assembly
for purposes under this article are not distributed as provided
under subsection (a), the county from which funds are withheld
may offset the amount of realty transfer tax under Article XI-C
of the act of March 4, 1971 (P.L.6, No.2), known as the Tax
Reform Code of 1971, and inheritance tax under Article XXI of
the Tax Reform Code of 1971 owed to the Commonwealth by the
amount of funds withheld.

Section 2. This act shall take effect immediately.