

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," providing for tax deferral for taxpayers in
11 declared disaster areas.

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

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

17 Section 3003.23. Declared Disaster Areas.--(a) In the event
18 of a disaster or disaster emergency as defined in 35 Pa.C.S. §
19 7102 (relating to definitions) declared by the Governor pursuant
20 to 35 Pa.C.S. § 7301 (relating to general authority of
21 Governor), a taxpayer within the declared disaster area may
22 defer a tax liability pursuant to Article III, IV or VI for a

1 period of up to two taxable years.

2 (b) Nothing in this section shall be construed to waive or
3 abate the liability of a taxpayer within a declared disaster
4 area.

5 (c) As used in this section, the term "taxpayer" means a
6 business entity subject to tax under Article III, IV or VI.

7 Section 2. This act shall take effect immediately.