

## 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," in tax credit and tax benefit administration,  
11 further providing for determination of eligibility and method  
12 of submission.

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

15 Section 1. Section 1702-A.1 of the act of March 4, 1971  
16 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended  
17 by adding subsections to read:

18 Section 1702-A.1. Determination of eligibility and method of  
19 submission.

20 \* \* \*

21 (a.1) Anti-union violations.--Except as otherwise provided  
22 by law, before a tax credit or tax benefit may be awarded, the

1 department or administering agency, as applicable, shall make a  
2 finding that an applicant or a recipient has not committed an  
3 anti-union activity within the previous 10 years. If the  
4 department or administering agency determines that the applicant  
5 or recipient has committed an anti-union activity within the  
6 previous 10 years, the department or administering agency may  
7 not award a tax credit or tax benefit.

8 \* \* \*

9 (d) Definition.--As used in this section, the term "anti-  
10 union activity" means any of the following:

11 (1) A complaint issued under section 10 of the National  
12 Labor Relations Act (49 Stat. 449, 29 U.S.C. § 160) against  
13 an applicant or recipient for an unfair labor practice under  
14 section 8(a) of the National Labor Relations Act (29 U.S.C. §  
15 158(a)), unless an order of the National Labor Relations  
16 Board related to the complaint is set aside in full in  
17 accordance with section 10(d), (e) and (f) of the National  
18 Labor Relations Act.

19 (2) A settlement offer related to an investigation by  
20 the National Labor Relations Board of a charge of an unfair  
21 labor practice under section 8(a) of the National Labor  
22 Relations Act, which results in a settlement of the charge  
23 without issuance of a complaint under section 10 of the  
24 National Labor Relations Act.

25 (3) A finding of interference, influence or coercion by  
26 a Federal court under section 2 of the Railway Labor Act  
27 (Public Law 69-257, 45 U.S.C. § 152).

28 (4) A violation of the act of June 1, 1937 (P.L.1168,  
29 No.294), known as the Pennsylvania Labor Relations Act.

30 (5) A complaint of an unfair labor practice under the

1 Pennsylvania Labor Relations Act.

2 (6) A violation of an order issued by the Pennsylvania  
3 Labor Relations Board.

4 Section 2. This act shall take effect in 60 days.