

COMMONWEALTH OF PENNSYLVANIA  
**Legislative Journal**

WEDNESDAY, JUNE 15, 2022

SESSION OF 2022 206TH OF THE GENERAL ASSEMBLY

No. 25

**SENATE**

WEDNESDAY, June 15, 2022

The Senate met at 11 a.m., Eastern Daylight Saving Time.

The PRESIDING OFFICER (Senator John R. Gordner) in the Chair.

**PRAYER**

The following prayer was offered by Hon. MEGAN MARTIN, Secretary of the Senate:

Good morning.

Let us pray.

Good and gracious Lord, we come to You this morning and seek Your blessings on this body. We have important issues to attend to today for the people of our great Commonwealth. Although there are different views on how to best serve the people, let us all always remember that the North Star for all of us is to make decisions that improve the lives of all Pennsylvanians. May our words and our actions this Session day honor them and the trust they have bestowed upon this body. Help us to work in a collaborative spirit that serves them. Give our Senators wisdom and discernment to make the important decisions of this day. We ask all this in Your name. Amen.

**PLEDGE OF ALLEGIANCE**

(The Pledge of Allegiance was recited by those assembled.)

**COMMUNICATIONS FROM THE GOVERNOR**

**RECALL COMMUNICATION  
REFERRED TO COMMITTEE**

The PRESIDING OFFICER laid before the Senate the following communication in writing from His Excellency, the Governor of the Commonwealth, which was read as follows and referred to the Committee on Rules and Executive Nominations:

JUDGE, COURT OF COMMON PLEAS,  
BLAIR COUNTY

June 15, 2022

To the Honorable, the Senate  
of the Commonwealth of Pennsylvania:

In accordance with the power and authority vested in me as Governor of the Commonwealth, I do hereby recall my nomination dated March 31, 2022, of Rodney R. Akers, Esquire, 4307 Dakota Street, Pittsburgh 15213, Allegheny County, Forty-second Senatorial District, for

appointment as Judge, Court of Common Pleas, Blair County, to serve until the first Monday of January 2024, vice the Honorable Daniel Milliron, resigned.

TOM WOLF  
Governor

**NOMINATION REFERRED TO COMMITTEE**

The PRESIDING OFFICER laid before the Senate the following communication in writing from His Excellency, the Governor of the Commonwealth, which was read as follows and referred to the Committee on Rules and Executive Nominations:

JUDGE, COURT OF COMMON PLEAS,  
BLAIR COUNTY

June 15, 2022

To the Honorable, the Senate  
of the Commonwealth of Pennsylvania:

In conformity with law, I have the honor hereby to nominate for the advice and consent of the Senate, Ilissa Zimmerman, Esquire, 1282 Dry Run Road, Duncansville 16635, Blair County, Thirtieth Senatorial District, for appointment as Judge, Court of Common Pleas, Blair County, to serve until the first Monday of January 2024, vice the Honorable Daniel Milliron, resigned.

TOM WOLF  
Governor

**BILLS INTRODUCED AND REFERRED**

The PRESIDING OFFICER laid before the Senate the following Senate Bills numbered, entitled, and referred as follows, which were read by the Clerk:

June 15, 2022

Senators COSTA, FONTANA, KEARNEY, HUGHES, KANE, SANTARSIERO, TARTAGLIONE, COLLETT, BREWSTER, COMITTA, BOSCOLA and HAYWOOD presented to the Chair **SB 11**, entitled:

An Act amending the act of June 3, 1937 (P.L. 1333, No. 320), known as the Pennsylvania Election Code, in Secretary of the Commonwealth, further providing for powers and duties of the Secretary of the Commonwealth; in primary and election expenses, further providing for definitions, for organization of political committees, treasurer and assistant treasurer and records of candidate and committees, for registration and for reporting by candidate and political committees and other persons, providing for limitations on certain contributions, further providing for late filing fee and certificate of filing, for contributions or expenditures by national banks, corporations or unincorporated associations, for advertising and for reports by business entities and publication by Secretary of the Commonwealth and providing for independent expenditures and

for independent expenditure evaluation; and providing for corporate political accountability.

Which was committed to the Committee on STATE GOVERNMENT, June 15, 2022.

Senators ARGALL, FONTANA, SCAVELLO, YUDICHAK, BREWSTER, COSTA, CAPPELLETTI, BARTOLOTTA and KANE presented to the Chair **SB 1281**, entitled:

An Act amending the act of April 9, 1929 (P.L.343, No.176), known as The Fiscal Code, in emergency COVID-19 response, providing for Development Cost Relief Program.

Which was committed to the Committee on URBAN AFFAIRS AND HOUSING, June 15, 2022.

Senators SCAVELLO, GORDNER, SCHWANK and MARTIN presented to the Chair **SB 1287**, entitled:

An Act amending the act of May 3, 1933 (P.L.242, No.86), referred to as the Cosmetology Law, providing for salon area and further providing for temporary licenses.

Which was committed to the Committee on CONSUMER PROTECTION AND PROFESSIONAL LICENSURE, June 15, 2022.

## HOUSE MESSAGES

### HOUSE BILLS FOR CONCURRENCE

The Clerk of the House of Representatives presented to the Senate the following bills for concurrence, which were referred to the committees indicated:

June 15, 2022

**HB 1935** -- Committee on Urban Affairs and Housing.

**HB 2024** -- Committee on Education.

**HB 2524** -- Committee on State Government.

### BILLS REPORTED FROM COMMITTEES

Senator DiSANTO, from the Committee on Banking and Insurance, reported the following bill:

**SB 1201 (Pr. No. 1769)** (Amended)

An Act amending the act of May 17, 1921 (P.L.682, No.284), known as The Insurance Company Law of 1921, in casualty insurance, providing for coverage for refill of prescription eye drops.

Senator LANGERHOLC, from the Committee on Transportation, reported the following bills:

**SB 1049 (Pr. No. 1772)** (Amended)

An Act amending Titles 42 (Judiciary and Judicial Procedure) and 75 (Vehicles) of the Pennsylvania Consolidated Statutes, in magisterial district judges, further providing for adjudication alternative program; in licensing of drivers, further providing for drivers required to be licensed, for suspension of operating privilege, for suspension of operating privilege for failure to respond to citation and for driving while operating privilege is suspended or revoked, providing for driving while operating privilege is suspended for certain other offenses, for relief from admin-

istrative suspension and for relief from administrative suspension participation requirements; in fees, further providing for reinstatement of operating privilege or vehicle registration; and, in penalties and disposition of fines, further providing for inability to pay fine and costs.

**HB 1571 (Pr. No. 2648)**

An Act amending Title 75 (Vehicles) of the Pennsylvania Consolidated Statutes, in registration of vehicles, providing for special plates for recipients of Air Medal.

**HB 2139 (Pr. No. 3249)** (Amended)

An Act amending Titles 74 (Transportation) and 75 (Vehicles) of the Pennsylvania Consolidated Statutes, in turnpike, further providing for definitions, for electronic toll collection and for annual hearing; in registration of vehicles, further providing for suspension of registration upon unpaid tolls; and, in powers of department and local authorities, further providing for provisions relating to fare evasion.

**HB 2216 (Pr. No. 2582)**

An Act amending Title 74 (Transportation) of the Pennsylvania Consolidated Statutes, providing for Pennsylvania Infrastructure Bank and for Pennsylvania Infrastructure Bank Fund; and making related repeals.

## LEGISLATIVE LEAVES

The PRESIDING OFFICER. The Chair recognizes the gentleman from Lancaster, Senator Aument.

Senator AUMENT. Mr. President, I request temporary Capitol leaves for Senator Browne, Senator DiSanto, Senator Martin, and Senator Robinson, and legislative leaves for Senator Brooks, Senator Corman, Senator Gebhard, and Senator Vogel.

The PRESIDING OFFICER. The Chair recognizes the gentleman from Allegheny, Senator Costa.

Senator COSTA. Mr. President, I request temporary Capitol leaves for Senator Cappelletti, Senator Comitta, and Senator Kane, and legislative leaves for Senator Haywood and Senator Saval.

The PRESIDING OFFICER. Senator Aument requests temporary Capitol leaves for Senator Browne, Senator DiSanto, Senator Martin, and Senator Robinson, and legislative leaves for Senator Brooks, Senator Corman, Senator Gebhard, and Senator Vogel.

Senator Costa requests temporary Capitol leaves for Senator Cappelletti, Senator Comitta, and Senator Kane, and legislative leaves for Senator Haywood and Senator Saval.

Without objection, the leaves will be granted.

## JOURNAL APPROVED

The PRESIDING OFFICER. The Journal of the Session of March 30, 2022, is now in print.

The Clerk proceeded to read the Journal of the Session of March 30, 2022.

Senator AUMENT. Mr. President, I move that further reading of the Journal be dispensed with and that the Journal be approved.

On the question,

Will the Senate agree to the motion?

The yeas and nays were required by Senator AUMENT and were as follows, viz:

YEA-50

Argall	Dillon	Laughlin	Schwank
Aument	DiSanto	Martin	Stefano
Baker	Dush	Mastriano	Street
Bartolotta	Flynn	Mensch	Tartaglione
Boscola	Fontana	Muth	Tomlinson
Brewster	Gebhard	Phillips-Hill	Vogel
Brooks	Gordner	Pittman	Ward, Judy
Browne	Haywood	Regan	Ward, Kim
Cappelletti	Hughes	Robinson	Williams, Anthony H.
Collett	Hutchinson	Santarsiero	Williams, Lindsey
Comitta	Kane	Saval	Yaw
Corman	Kearney	Scavello	Yudichak
Costa	Langerholc		

NAY-0

A majority of the Senators having voted "aye," the question was determined in the affirmative.

The PRESIDING OFFICER. The Journal is approved.

**LEGISLATIVE LEAVE CANCELLED**

The PRESIDING OFFICER. Senator DiSanto has returned, and his temporary Capitol leave is cancelled.

**GUEST OF SENATOR JAY COSTA  
PRESENTED TO THE SENATE**

The PRESIDING OFFICER. The Chair recognizes the gentleman from Allegheny, Senator Costa.

Senator COSTA. Mr. President, I rise today to introduce probably one of the more interesting interns who we have seen here in the Senate of Pennsylvania. I am pleased to introduce Collin Fulton to my colleagues, who is working as a legal intern for the Senate Democratic legal staff this summer. Collin is currently a law student at Penn State Dickinson Law School in Carlisle, where he serves as vice president of the school's military law caucus and most recently served as a research assistant for one of the university's law school professors. Collin received his bachelor's degree in political science from Penn State, where he was a cum laude graduate and a member of the Alpha Sigma Lambda National Honor Society.

Mr. President, even more impressive than his academic career is that he served on active duty in the United States Navy, where he achieved the rank of Petty Officer Second Class as a Mass Communications Specialist, which was a public affairs and media relations position. Collin has been stationed in Greece for 2 years, then in Singapore for 3 years. While in Greece, he was an American Forces Network broadcaster, hosting a radio show and providing video packages for television and internet broadcasting. In Singapore, his job consisted of flying from mission to mission in the Indo-Pacific region to lead the public relations and public affairs portion of his mission. During his service to our nation, Collin was the recipient of several military decorations, including the Navy and Marine Corps Commendation Medal, Joint Service Achievement Medal, Good Conduct Medal, National Defense Service Medal, Global War on Terrorism Service Medal, and the Navy and Marine Corps Overseas Service Ribbon. Prior to his naval and academic career, Collin grew up in

central Texas and has lived in Colorado and Maryland as well. It is obvious to my colleagues and I that he is no stranger to hard work. He has worked in a variety of different positions over the years, from umpiring Little League baseball games as a young teenager to road construction during summers in high school.

Another interesting fact about Collin is that he has traveled to more than 50 different nations for either work or vacation. When he is able to find spare time, he enjoys outdoor activities, including things like hiking, camping, and running down rivers--I am not quite sure why he would want to do that; that is frightening.

Mr. President, as you can see, our Caucus is very proud and very fortunate to have someone with so much life experience and talent working with us here. I ask my colleagues to join us in welcoming Collin to our Senate floor today and wishing him all the best in his future endeavors, because we know that he has a tremendous, bright career ahead of him. So, I ask my colleagues to join me in giving Collin a nice, warm Senate welcome.

Thank you, Mr. President.

The PRESIDING OFFICER. Would the guest of Senator Costa please rise so that the Senate may give you its usual warm welcome.

(Applause.)

**GUESTS OF SENATOR  
ROBERT M. TOMLINSON  
PRESENTED TO THE SENATE**

The PRESIDING OFFICER. The Chair recognizes the gentleman from Bucks, Senator Tomlinson.

Senator TOMLINSON. Mr. President, I rise today to introduce two very special guests who are seated in the gallery and are working as my interns in my Bensalem office this summer.

First, I would like to introduce Maddie Jeter, who will be starting her sophomore year at Gwynedd Mercy in the fall. Maddie is studying to become a nurse and hopes someday to work as a pediatric nurse in a children's hospital. Maddie is the granddaughter of Kitty Walsh, who was my district director for many, many years, and many of you might remember her. Maddie's desire to become a nurse was influenced by her mom, and she plans to follow in her mom's footsteps. Maddie wants to embody the great qualities of being a nurse to change the world through providing the best possible care to her patients. Not only is Maddie an outstanding student, but she is also a member of the Gwynedd Mercy Women's Lacrosse Team.

Also interning in my office this summer is Elizabeth Shire, who will be starting her junior year at Neumann University in the fall, pursuing her degree in mathematics and secondary education. Elizabeth is a very busy student, having completed a minor in history and working towards a minor in American Sign Language. She is a member of her school's honors program as well as the university's programming board, acting as a mentor for incoming freshmen. Elizabeth's influences also come from her mother and sister, who are both in the field of education. Aside from academics, Elizabeth plays softball for her university, earning numerous honors. In fact, she ended the season with a .389 batting average. Elizabeth's goal is to help educate and inspire future students, and, someday, you may also see her in a coaching position.

These very bright young ladies have done an excellent job in my district office, and I know they both have promising futures.

Mr. President, I ask that the Senate give my two interns a warm welcome today.

The PRESIDING OFFICER. Would the guests of Senator Tomlinson please rise so that the Senate may give you its usual warm welcome.

(Applause.)

**SPECIAL ORDER OF BUSINESS  
MEMORIAL SERVICE FOR FORMER  
SENATOR ROBERT R. GERHART, JR.**

**SENATE RESOLUTION ADOPTED**

Senator SCHWANK, by unanimous consent, offered **Senate Resolution No. 315**, entitled:

A RESOLUTION

Honoring the life and achievements of former State Senator Robert R.

Gerhart, Jr., who passed away August 23, 2021, at 100 years of age.

WHEREAS, Born in Robesonia on December 21, 1920, Robert Gerhart, Jr., graduated from Robesonia High School in 1937 and earned a bachelor's degree in communications from Albright College in 1941; and

WHEREAS, A veteran of the United States Army, Mr. Gerhart served this country with honor and distinction during World War II; and

WHEREAS, From 1948 until 1968, Mr. Gerhart managed the political campaigns of many regional candidates, and in 1948, he also became the editor and publisher of "The New Era"; and

WHEREAS, As Vice President of the International Labor Press Association for 10 years, Mr. Gerhart established a public relations firm, Roberts and Company, in the 1950s and served as the public relations director for many area clients; and

WHEREAS, An entrepreneur, Mr. Gerhart was a founding partner of the Suburban TV Cable Company of Berks County, the operator of the Tahiti Motel and the owner and operator of Diamond Beach Resorts and several clubs in New Jersey and New York; and

WHEREAS, Politically active from a young age, Mr. Gerhart was elected Democratic Committeeperson and President of the Robesonia Borough Council; and

WHEREAS, Mr. Gerhart was elected to the House of Representatives in 1967, and he went on to serve the 11th District in the Senate from 1969 to 1972; and

WHEREAS, Appointed as Executive Director of the State Public School Building Authority and the Pennsylvania Higher Education Facilities Authority in 1972, Mr. Gerhart is credited with salvaging Point Park University from bankruptcy; therefore be it

RESOLVED, That the Senate honor the life and achievements of former State Senator Robert R. Gerhart, Jr., who passed away August 23, 2021, at 100 years of age; and be it further

RESOLVED, That the Senate express heartfelt condolences to Mr. Gerhart's wife of 17 years, Joan Turjoman Gerhart; sons, Philip and Robert III; daughter, Sallie Gerhart-Light; stepsons, John Turjoman and Tony Turjoman; three grandchildren; one stepgrandchild; and four great-grandchildren.

On the question,

Will the Senate adopt the resolution?

The PRESIDING OFFICER. The Chair recognizes the gentlewoman from Berks, Senator Schwank.

Senator SCHWANK. Mr. President, as noted, I am here today to offer my condolences to the family of Robert Gerhart, Jr., who represented the people of the 11th Senatorial District in this Chamber from 1969-1972. He did pass away in August of 2021 at the age of 100 years old. He lived a life filled with many ac-

complishments his children, grandchildren, and great-grandchildren can be proud of. Many of his family members still call Berks County home and are active members of our community, just like he was. I ask that my colleagues join me in mourning Robert Gerhart, Jr., a public servant who cared deeply about his constituents in the 11th Senatorial District and all the people in the Commonwealth of Pennsylvania. Thank you.

And the question recurring,

Will the Senate adopt the resolution?

The PRESIDING OFFICER. All those in favor of the resolution will please rise for a moment of silence. Staff and guests will also please rise.

(Whereupon, the Senate en bloc stood in a moment of silence in solemn respect to the memory of The Honorable ROBERT R. GERHART, JR.)

The PRESIDING OFFICER. With the demonstration of a moment of silence, the Chair declares the resolution unanimously adopted.

**RECESS**

The PRESIDING OFFICER. The Chair recognizes the gentleman from Lancaster, Senator Aument.

Senator AUMENT. Mr. President, I request a recess of the Senate for purposes of a brief Republican caucus to be held here at the podium, followed by a meeting of the Committee on Rules and Executive Nominations to be held here on the floor.

The PRESIDING OFFICER. The Chair recognizes the gentleman from Allegheny, Senator Costa.

Senator COSTA. Mr. President, Senate Democrats will gather around the podium as well, then move on to the meeting of the Committee on Rules and Executive Nominations.

The PRESIDING OFFICER. For purposes of Republican and Democratic caucuses, followed by a meeting of the Committee on Rules and Executive Nominations to be held here on the floor, without objection, the Senate stands in recess.

**AFTER RECESS**

The PRESIDING OFFICER. The time of recess having expired, the Senate will come to order.

**LEGISLATIVE LEAVES CANCELLED**

The PRESIDING OFFICER. Senator Browne, Senator Robinson, Senator Comitta, and Senator Kane have returned, and their temporary Capitol leaves are cancelled.

**CALENDAR**

**THIRD CONSIDERATION CALENDAR**

NONPREFERRED APPROPRIATION BILL  
OVER IN ORDER

**SB 1105** -- Without objection, the bill was passed over in its order at the request of Senator K. WARD.

## BILLS OVER IN ORDER

**SB 1, SB 137 and SB 358** -- Without objection, the bills were passed over in their order at the request of Senator K. WARD.

BILL ON THIRD CONSIDERATION  
AND FINAL PASSAGE

**SB 447 (Pr. No. 448)** -- The Senate proceeded to consideration of the bill, entitled:

An Act amending the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, in corporate net income tax, further providing for imposition of tax.

On the question,  
Will the Senate agree to the bill on third consideration?

## MUTH AMENDMENT A4694 OFFERED

Senator MUTH offered the following amendment No. A4694:

Amend Bill, page 1, lines 1 through 11, by striking out all of said lines and inserting:

Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An act relating to tax reform and State taxation by codifying and enumerating certain subjects of taxation and imposing taxes thereon; providing procedures for the payment, collection, administration and enforcement thereof; providing for tax credits in certain cases; conferring powers and imposing duties upon the Department of Revenue, certain employers, fiduciaries, individuals, persons, corporations and other entities; prescribing crimes, offenses and penalties," in corporate net income tax, further providing for definitions, for imposition of tax, for reports and payment of tax and for consolidated reports; and, in general provisions, further providing for underpayment of estimated tax.

Amend Bill, page 1, lines 14 through 22; page 2, lines 1 through 25; by striking out all of said lines on said pages and inserting:

Section 1. Section 401(3)1(a), (b), (t) and (5) of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, are amended, (3)2(a)9(A) is amended by adding a unit, (3)1 and (3)4 are amended by adding phrases and the section is amended by adding clauses to read:

Section 401. Definitions.--The following words, terms, and phrases, when used in this article, shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

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(3) "Taxable income." 1. (a) In case the entire business of the corporation is transacted within this Commonwealth, for any taxable year which begins on or after January 1, 1971, taxable income for the calendar year or fiscal year as returned to and ascertained by the Federal Government before special deductions provided for in sections 241, 242, 243, 244, 245, 246, 247, 248, 249 and 250 of the Internal Revenue Code of 1986 (26 U.S.C. §§ 241, 242, 243, 244, 245, 246, 247, 248, 249 and 250), or in the case of a corporation participating in the filing of consolidated returns to the Federal Government or that is not required to file a return with the Federal Government, the taxable income which would have been returned to and ascertained by the Federal Government before special deductions provided for in sections 241, 242, 243, 244, 245, 246, 247, 248, 249 and 250 of the Internal Revenue Code of 1986 (26 U.S.C. §§ 241, 242, 243, 244, 245, 246, 247, 248, 249 and 250) if separate returns had been made to the Federal Government for the current and prior taxable years, subject, however, to any correction thereof, for fraud, evasion, or error as finally ascertained by the Federal Government.

(b) Additional deductions shall be allowed from taxable income on account of any dividends received from any other corporation but only to the extent that such dividends are included in taxable income as returned to and ascertained by the Federal Government. For tax years beginning on or after January 1, 1991, additional deductions shall only be

allowed for amounts included, under section 78 of the Internal Revenue Code of 1986 (Public Law 99-514, 26 U.S.C. § 78), in taxable income returned to and ascertained by the Federal Government and for the amount of any dividends received from a foreign corporation included in taxable income to the extent such dividends would be deductible in arriving at Federal taxable income if received from a domestic corporation. For taxable years beginning after December 31, 2021, the additional deduction with respect to dividends shall not be allowed for dividends between members of a unitary group.

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(p.1) For taxable years after December 31, 2022, in the case of a corporation that is a member of a unitary business, the term "taxable income" shall mean the combined unitary income of the unitary business, as determined on a water's-edge basis.

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(t) (1) Except as provided in paragraph (2), (3) or (4) for taxable years beginning after December 31, 2014, and in addition to any authority the department has on the effective date of this paragraph to deny a deduction related to a fraudulent or sham transaction, no deduction shall be allowed for an intangible expense or cost, or an interest expense or cost, paid, accrued or incurred directly or indirectly in connection with one or more transactions with an affiliated entity. In calculating taxable income under this paragraph, when the taxpayer is engaged in one or more transactions with an affiliated entity that was subject to tax in this Commonwealth or another state or possession of the United States on a tax base that included the intangible expense or cost, or the interest expense or cost, paid, accrued or incurred by the taxpayer, the taxpayer shall receive a credit against tax due in this Commonwealth in an amount equal to the apportionment factor of the taxpayer in this Commonwealth multiplied by the greater of the following:

(A) the tax liability of the affiliated entity with respect to the portion of its income representing the intangible expense or cost, or the interest expense or cost, paid, accrued or incurred by the taxpayer; or

(B) the tax liability that would have been paid by the affiliated entity under subparagraph (A) if that tax liability had not been offset by a credit. The credit issued under this paragraph shall not exceed the taxpayer's liability in this Commonwealth attributable to the net income taxed as a result of the adjustment required by this paragraph.

(2) The adjustment required by paragraph (1) shall not apply to a transaction that did not have as [the] a principal purpose the avoidance of tax due under this article and was done at arm's length rates and terms.

(3) The adjustment required by paragraph (1) shall not apply to a transaction between a taxpayer and an affiliated entity domiciled in a foreign nation which has in force a comprehensive income tax treaty with the United States providing for the allocation of all categories of income subject to taxation, or the withholding of tax, on royalties, licenses, fees and interest for the prevention of double taxation of the respective nations' residents and the sharing of information.

(4) The adjustment required by paragraph (1) shall not apply to a transaction where an affiliated entity directly or indirectly paid, accrued or incurred a payment to a person who is not an affiliated entity, if the payment is paid, accrued or incurred on the intangible expense or cost, or interest expense or cost, and is equal to or less than the taxpayer's proportional share of the transaction. The taxpayer's proportional share shall be based on relative sales, assets, liabilities or another reasonable method.

(5) The adjustment required under paragraph (1) shall not apply to a transaction between the taxpayer and an affiliated entity, where the taxpayer and the affiliated entity file a combined annual report in this State.

2. In case the entire business of any corporation, other than a corporation engaged in doing business as a regulated investment company as defined by the Internal Revenue Code of 1986, is not transacted within this Commonwealth, the tax imposed by this article shall be based upon such portion of the taxable income of such corporation for the fiscal or calendar year, as defined in subclause 1 hereof, and may be determined as follows:

(a) Division of Income.

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(9) (A) Except as provided in subparagraph (B):

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(vi) (a) For taxable years beginning after December 31, 2022, all business income of a unitary business shall be apportioned to this State by multiplying the income by the member's sales factor, the numerator

of which shall be the member's total sales in this State, and the denominator of which shall be the combined total sales of all members of the unitary business everywhere. In computing the sales of each member for purposes of apportionment, the following sales are excluded from the numerator and denominator:

(I) sales from transactions between or among members of the unitary business that are deferred under 26 CFR 1.1502-13 (relating to intercompany transactions) for Federal taxable income purposes; and

(II) the sales of each member that are excluded from the unitary business pursuant to the definition of water's-edge basis.

(b) The Pennsylvania sales of each nontaxable member shall be determined based upon the apportionment rules applicable to the member and shall be aggregated. Each taxable member of the group shall include in its sales factor numerator a portion of the aggregate Pennsylvania sales of nontaxable members based on a ratio, the numerator of which is the taxable member's Pennsylvania sales and the denominator of which is the aggregate Pennsylvania sales of all the taxable members of the group.

(c) Nonbusiness income of each member of a unitary business shall be allocated as provided in paragraphs (5) through (8) of phrase (a) of subclause 2 of this definition. A member of the unitary business is subject to tax on its apportioned share of all business income of the unitary business, plus its nonbusiness income or loss allocated to this State, minus the member's net loss deduction.

(d) The Secretary of Revenue has the authority to distribute, apportion or allocate gross income, deductions, credits or allowances between and among two or more corporations, persons, entities, members or unitary businesses, whether or not incorporated, whether or not organized in the United States and whether or not affiliated, if:

(I) the corporations, persons, entities, members or unitary businesses are owned or controlled directly or indirectly by the same interests within the meaning of section 482 of the Internal Revenue Code of 1986 (26 U.S.C. § 482); and

(II) the Secretary of Revenue determines that the distribution, apportionment or allocation is necessary in order to reflect an arm's length standard within the meaning of 26 CFR 1.482-1 (relating to allocation of income and deductions among taxpayers) and to reflect clearly the income of those corporations, persons, entities, members or unitary businesses.

(e) The Secretary of Revenue shall apply the administrative and judicial interpretations of section 482 of the Internal Revenue Code of 1986 (26 U.S.C. § 482) in administering this section.

(f) For taxable years beginning after December 31, 2022, any member of a unitary group that would otherwise apportion its business income under phrase (b), (c), (d) or (e) of subclause 2 of this definition shall determine its apportionment formula using a single sales fraction.

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4. \*\*\*

(h) Subject to the limitations of this subclause, any member of a unitary business that has unused net loss from taxable years that began prior to January 1, 2023, or that generates net losses while a member of a unitary business may only take the net loss deduction for taxable years beginning after December 31, 2021, to the extent of the member's share of combined unitary income after apportionment and the net losses may not be used by other members of the same unitary business.

(i) Any net loss realized for a taxable year unused by a corporation which subsequently becomes a member of another unitary business, may only be used by that corporation.

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(5) "Taxable year." [The taxable year which the corporation, or any consolidated group with which the corporation participates in the filing of consolidated returns, actually uses in reporting taxable income to the Federal Government. With regard to the tax imposed by Article IV of this act (relating to the Corporate Net Income Tax), the terms "annual year," "fiscal year," "annual or fiscal year," "tax year" and "tax period" shall be the same as the corporation's taxable year, as defined in this paragraph.]

1. Except as set forth in subclause 2, the taxable year which the corporation, or any consolidated group with which the corporation participates in the filing of consolidated returns, actually uses in reporting taxable income to the Federal Government, or which the corporation would have used in reporting taxable income to the Federal Government had it been required to report its taxable income to the Federal Government. With regard to the tax imposed by Article IV, the terms "annual year," "fiscal year," "annual or fiscal year," "tax year" and "tax period"

shall be the same as the corporation's taxable year, as defined in this subclause or subclause 2.

2. All members of a unitary business shall have a common taxable year for purposes of computing tax due under this article. The taxable year for such purposes is the common taxable year adopted, in a manner prescribed by the department, by all members of the unitary business. The common taxable year must be used by all members of the unitary business in the year of adoption and all future years unless otherwise permitted by the department.

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(11) "Tax haven." Means any of the following:

(A) Andorra.

(B) Anguilla.

(C) Antigua and Barbuda.

(D) Aruba.

(E) The Bahamas.

(F) Bahrain.

(G) Barbados.

(H) Belize.

(I) Bermuda.

(J) The British Virgin Islands.

(K) The Cayman Islands.

(L) The Cook Islands.

(M) Cyprus.

(N) Dominica.

(O) Gibraltar.

(P) Grenada.

(Q) Guernsey-Sark-Alderney.

(R) The Isle of Man.

(S) Jersey.

(T) Liberia.

(U) Liechtenstein.

(V) Luxembourg.

(W) Malta.

(X) The Marshall Islands.

(Y) Mauritius.

(Z) Monaco.

(AA) Montserrat.

(BB) Nauru.

(CC) Netherlands Antilles.

(DD) Niue.

(EE) Panama.

(FF) Samoa.

(GG) San Marino.

(HH) Seychelles.

(II) St. Kitts and Nevis.

(JJ) St. Lucia.

(KK) St. Vincent and the Grenadines.

(LL) Turks and Caicos Islands.

(MM) Vanuatu.

(NN) A jurisdiction that is identified as a tax haven by the Organization for Economic Co-operation and Development.

(12) "Unitary business." A single economic enterprise that is made up of separate parts of a single corporation, of a commonly controlled group of corporations, or both, that are sufficiently interdependent, integrated and interrelated through their activities so as to provide a synergy and mutual benefit that produces a sharing or exchange of value among them and a flow of value to the separate parts. A unitary business includes all those parts and corporations that are included in a unitary business under the Constitution of the United States.

(13) "Water's-edge basis." A system of reporting that includes the income and apportionment factors of certain members of a unitary business, described as follows:

(A) Any member incorporated in the United States or formed under the laws of any state of the United States, the District of Columbia, any territory or possession of the United States or the Commonwealth of Puerto Rico.

(B) Any member, regardless of the place incorporated or formed, if at least twenty per cent of the member's sales factor is within the United States, and the following shall apply:

(i) For purposes of determining whether at least twenty per cent of a member's sales factor is within the United States, the calculation must

be performed on a stand-alone basis. Sales shall be gross figures without eliminations for transactions with other members of any unitary business.

(i) Whether sales are within the United States is based on the sales factor sourcing rules contained in section 401(3).

(C) Any member which is one of the following:

(i) A domestic international sales corporation as described in sections 991, 992, 993 and 994 of the Internal Revenue Code of 1986 (26 U.S.C. §§ 991, 992, 993 and 994).

(ii) A foreign sales corporation as described in former sections 921, 922, 923, 924, 925, 926 and 927 of the Internal Revenue Code of 1986 (26 U.S.C. §§ 921, 922, 923, 924, 925, 926 and 927).

(iii) An export trade corporation as described in sections 970 and 971 of the Internal Revenue Code of 1986 (26 U.S.C. §§ 970 and 971).

(D) Any member not described in subparagraph (A), (B) or (C) shall include the portion of the member's taxable income derived from or attributable to sources within the United States, as determined under the Internal Revenue Code of 1986 (26 U.S.C. § 1 et seq.) without regard to Federal treaties, and its apportionment factors related thereto.

(E) Any member that is a "controlled foreign corporation" as defined in section 957 of the Internal Revenue Code of 1986 (26 U.S.C. § 957), to the extent the income of that member is income defined in section 952 of the Internal Revenue Code of 1986 (26 U.S.C. § 952) as Subpart F income, not excluding lower-tier subsidiaries' distributions of such income which were previously taxed, determined without regard to Federal treaties, and the apportionment factors related to that income; any item of income received by a controlled foreign corporation and the apportionment factors related to such income shall be excluded if the corporation establishes to the satisfaction of the Secretary of Revenue that such income was subject to an effective rate of income tax imposed by a foreign country greater than ninety per cent of the maximum rate of tax specified in section 11 of the Internal Revenue Code of 1986 (26 U.S.C. § 11). The effective rate of income tax determination shall be based upon the methodology set forth under 26 CFR 1.954-1 (relating to foreign base company income).

(F) Any member that is incorporated in or is doing business in a tax haven. The income and apportionment factors of a member doing business in a tax haven shall be excluded if the member establishes to the satisfaction of the Secretary of Revenue that the member's income was subject to an effective rate of income tax imposed by a country greater than ninety per cent of the maximum rate of tax specified in section 11 of the Internal Revenue Code of 1986 (26 U.S.C. § 11).

(14) "Commonly controlled group." For a corporation, the corporation is a member of a group of two or more corporations and more than fifty per cent of the voting stock or controlling interest of each member of the group is directly or indirectly owned by a common owner or by common owners, either corporate or noncorporate, or by one or more of the member corporations of the group.

(15) "Combined unitary income." The aggregate taxable income or loss of all members of a unitary business, subject to apportionment, except:

(A) Income from an intercompany transaction between members of a unitary business shall be deferred in a manner similar to 26 CFR 1.1502-13 (relating to intercompany transactions) for Federal taxable income purposes.

(B) Dividends paid by one member of a unitary business to another.

(C) Income of the following members is not included in the determination of combined unitary income:

(i) any member subject to taxation under Article VII, VIII, IX or XV;

(ii) any member specified in the definition of "institution" in section 701.5 that would be subject to taxation under Article VII, were it doing business in this State, as defined in section 701.5;

(iii) any member commonly known as a title insurance company that would be subject to taxation under Article VIII, were it incorporated in this State;

(iv) any member specified as an insurance company, association or exchange in Article IX that would be subject to taxation under Article IX, were it transacting insurance business in this State;

(v) any member specified in the definition of "institution" in section 1501 that would be subject to taxation under Article XV, were it located, as defined in section 1501, in this State; or

(vi) any member that is a small corporation as defined in section 301(s.2) except to the extent of such small corporation's net recognized

built-in gain to the extent of and as determined for Federal income tax purposes under section 1374(d)(2) of the Internal Revenue Code of 1986 (Public Law 99-514, U.S.C. § 1374(d)(2)).

(16) "Member." A corporation that is a member of a unitary business. The term does not include a corporation listed in clause (15)(C).

Section 2. Section 402(b) of the act is amended to read:

Section 402. Imposition of Tax.--\* \* \*

(b) The annual rate of tax on corporate net income imposed by subsection (a) for taxable years beginning for the calendar year or fiscal year on or after the dates set forth shall be as follows:

Taxable Year	Tax Rate
January 1, 1995, [and each taxable year thereafter] through December 31, 2022	9.99%
January 1, 2023, through December 31, 2023	8.99%
January 1, 2024, through December 31, 2024	8.29%
January 1, 2025, through December 31, 2025	7.49%
January 1, 2026, through December 31, 2026	6.99%
January 1, 2027, and each taxable year thereafter	5.99%

\* \* \*

Section 3. Section 403 of the act is amended by adding subsections to read:

Section 403. Reports and Payment of Tax.--\* \* \*

(a.1) (1) Each corporation that is a member of a unitary business that consists of two or more corporations, unless excluded by the provisions of this article, shall file as part of a combined annual report. The member of the unitary business shall designate one member that is subject to tax under this article to file the combined annual report and to act as agent on behalf of all other members of the unitary business. Each corporation that is a member of a unitary business is liable for its tax liability under this article. The agent is also liable for the aggregate amount of the unitary business' tax liability pursuant to this article.

(2) The oath or affirmation of the designated member's president, vice president, treasurer, assistant treasurer or other authorized officer shall constitute the oath or affirmation of each corporation that is a member of that unitary business.

(3) The designated member shall transmit to the department upon a form prescribed by the department a combined annual report under oath or affirmation of the member's president, vice president, treasurer, assistant treasurer or other authorized officer.

(4) In addition to the information required in subsection (a), the combined annual report shall set forth:

(i) All members included in the unitary business.

(ii) All necessary data, both in the aggregate and for each member of the unitary business, that sets forth the determination of tax liability for each member of the unitary business.

(iii) Any other information that the department may require.

(a.2) A member of a unitary business of two or more corporations must determine the member's income and apportionment factors on a water's-edge basis.

\* \* \*

Section 4. Section 404 of the act is amended to read:

Section 404. Consolidated Reports.--The department shall not permit any corporation owning or controlling, directly or indirectly, any of the voting capital stock of another corporation or of other corporations, subject to the provisions of this article, to make a consolidated report[, showing the combined net income].

Section 5. Section 3003.3(d) of the act is amended and the section is amended by adding a subsection to read:

Section 3003.3. Underpayment of Estimated Tax.--\* \* \*

(d) Notwithstanding the provisions of [the preceding subsections,] this section, other than as set forth in subsection (d.1), interest with respect to any underpayment of any installment of estimated tax shall not be imposed if the total amount of all payments of estimated tax made on or before the last date prescribed for the payment of such installment equals or exceeds the amount which would have been required to be paid on or before such date if the estimated tax were an amount equal to the tax computed at the rates applicable to the taxable year, including any minimum tax imposed, but otherwise on the basis of the facts shown on the report of the taxpayer for, and the law applicable to, the safe harbor base year, adjusted for any changes to sections 401, 601, 602 and 1101 enacted for the taxable year, if a report showing a liability for tax was filed by the taxpayer for the safe harbor base year. If the total amount of all payments of estimated tax made on or before the last date prescribed for the payment of such installment does not equal or exceed the amount required to be paid per the preceding sentence, but such amount is paid after the date the installment was required to be paid, then the period of underpayment shall run from the date the installment was required to be paid to the date the amount required to be paid per the preceding sentence is paid. Provided, that if the total tax for the safe harbor base year exceeds the tax shown on such report by ten per cent or more, the total tax adjusted to reflect the current tax rate shall be used for purposes of this subsection. In the event that the total tax for the safe harbor base year exceeds the tax shown on the report by ten per cent or more, interest resulting from the utilization of such total tax in the application of the provisions of this subsection shall not be imposed if, within forty-five days of the mailing date of each assessment, payments are made such that the total amount of all payments of estimated tax equals or exceeds the amount which would have been required to be paid on or before such date if the estimated tax were an amount equal to the total tax adjusted to reflect the current tax rate. In any case in which the taxable year for which an underpayment of estimated tax may exist is a short taxable year, in determining the tax shown on the report or the total tax for the safe harbor base year, the tax will be reduced by multiplying it by the ratio of the number of installment payments made in the short taxable year to the number of installment payments required to be made for the full taxable year.

(d.1) With respect to any underpayment of an installment of estimated corporate net income tax for any tax year that begins in taxable year 2023 or 2024 by a corporation required to file a combined annual report pursuant to section 403(a.1)(1), interest shall not be imposed if the total amount of all payments of estimated corporate net income tax made on or before the last date prescribed for the payment of such installment equals or exceeds the amount which would have been required to be paid on or before such date if the estimated tax were an amount equal to the combined tax shown on the reports of all the members of the unitary business for the safe harbor base year computed at the rate applicable to the taxable year.

Section 6. The amendment of sections 401, 402, 403, 404 and 3003.3 of the act shall apply to taxable years beginning after December 31, 2022.

Section 7. This act shall take effect July 1, 2022, or immediately, whichever is later.

On the question,  
Will the Senate agree to the amendment?

The PRESIDING OFFICER. The Chair recognizes the gentlewoman from Montgomery, Senator Muth.

Senator MUTH. Mr. President, my amendment would replace the current bill language in Senate Bill No. 447 and change it out to make it stronger. It would reduce our corporate net income tax gradually from 9.99 percent, one of the highest in the nation, to 5.99 percent by 2027 and establish a system of combined reporting to ensure that all corporations that do business in Pennsylvania pay their fair share in taxes. What is combined reporting? Combined reporting is critical to implementing an effective and fair corporate tax reform policy. Pennsylvania is one of the few States that does not require combined reporting for businesses operating in more than one State. Because Pennsylvania does not

require combined reporting, tax loopholes are utilized by over 75 percent of corporations doing business here in our Commonwealth. That means that they pay zero dollars in corporate net income tax, while the remaining in-State businesses pay one of the highest rates in the nation.

Most large, multi-State corporations are composed of a parent corporation and a number of subsidiary corporations owned by the parent company. Combined reporting essentially treats the parent and most subsidiaries as one corporation for State income tax purposes. Their nationwide profits are combined, that is added together, and the State then taxes a share of the combined income. The share is calculated by a formula that takes into account the corporation's group level of activity in the State, as compared to its activity in other States. By requiring corporate parents and subsidiaries to add their profits together, combined reporting States are able to close tax avoidance strategies--loop-holes--large, multi-State corporations have devised to artificially move profits out of the State in which they are earned and into States in which they will be taxed at lower rates or not at all.

Many of you may have heard of the Delaware loophole, which is a tax loophole utilized by 75-plus percent of corporations here in the Commonwealth, so that they are incorporated in Delaware where they pay zero percent tax. These strategies cost the non-combined reporting States like Pennsylvania billions of dollars of lost corporate income tax revenue. That revenue could fund important things like education, healthcare, mental healthcare, our first responders: all of the public services that we all enjoy and need. Households--like all of us--small businesses, and the businesses that only operate in Pennsylvania all pay their fair share. They do not have the opportunity or resources to engage in interstate income shifting and end up paying higher taxes than necessary to make up for the taxes that large corporations are able to avoid. Strategies that broaden the corporate income tax base by eliminating loopholes can ensure that profitable corporations pay their fair share for the public services they use every day, level the playing field between multi-State corporations and locally based companies that cannot avail themselves of tax avoidance schemes, and can help balance State budgets without requiring unpopular tax burdens on the working people of Pennsylvania. Requiring combined reporting is the single best strategy available to lawmakers seeking to stamp out accounting shenanigans by large and profitable corporations. I urge an affirmative vote on my amendment.

Thank you, Mr. President.

And the question recurring,  
Will the Senate agree to the amendment?

The yeas and nays were required by Senator MUTH and were as follows, viz:

YEA-20

Brewster	Dillon	Kane	Schwank
Cappelletti	Flynn	Kearney	Street
Collett	Fontana	Muth	Tartaglione
Comitta	Haywood	Santarsiero	Williams, Anthony H.
Costa	Hughes	Saval	Williams, Lindsey



NAY-30

Argall	DiSanto	Mastriano	Stefano
Aument	Dush	Mensch	Tomlinson
Baker	Gebhard	Phillips-Hill	Vogel
Bartolotta	Gordner	Pittman	Ward, Judy
Boscola	Hutchinson	Regan	Ward, Kim
Brooks	Langerholc	Robinson	Yaw
Browne	Laughlin	Scavello	Yudichak
Corman	Martin		

Less than a majority of the Senators having voted "aye," the question was determined in the negative.

And the question recurring,  
Will the Senate agree to the bill on third consideration?  
It was agreed to.

On the question,  
Shall the bill pass finally?

LEGISLATIVE LEAVE CANCELLED

The PRESIDING OFFICER. Senator Cappelletti has returned, and her temporary Capitol leave is cancelled.

And the question recurring,  
Shall the bill pass finally?

The yeas and nays were taken agreeably to the provisions of the Constitution and were as follows, viz:

YEA-31

Argall	DiSanto	Martin	Stefano
Aument	Dush	Mastriano	Tomlinson
Baker	Flynn	Mensch	Vogel
Bartolotta	Gebhard	Phillips-Hill	Ward, Judy
Boscola	Gordner	Pittman	Ward, Kim
Brooks	Hutchinson	Regan	Yaw
Browne	Langerholc	Robinson	Yudichak
Corman	Laughlin	Scavello	

NAY-19

Brewster	Dillon	Kearney	Street
Cappelletti	Fontana	Muth	Tartaglione
Collett	Haywood	Santarsiero	Williams, Anthony H.
Comitta	Hughes	Saval	Williams, Lindsey
Costa	Kane	Schwank	

A constitutional majority of all the Senators having voted "aye," the question was determined in the affirmative.

Ordered, That the Secretary of the Senate present said bill to the House of Representatives for concurrence.

BILLS OVER IN ORDER

SB 457 and SB 569 -- Without objection, the bills were passed over in their order at the request of Senator K. WARD.

BILLS ON THIRD CONSIDERATION AND FINAL PASSAGE

SB 617 (Pr. No. 694) -- The Senate proceeded to consideration of the bill, entitled:

An Act providing for family and medical leave for eligible employees.

Considered the third time and agreed to,

On the question,  
Shall the bill pass finally?

The PRESIDING OFFICER. The Chair recognizes the gentlewoman from Philadelphia, Senator Tartaglione.

Senator TARTAGLIONE. Mr. President, I rise to ask my colleagues for an affirmative vote on Senate Bill No. 617. Senate Bill No. 617 would expand the Federal Family and Medical Leave Act, or FMLA, as it is commonly called, to include siblings, grandparents, and grandchildren in certain, specific cases. This legislation has been championed for many Sessions by Anne Marie Pearson, a constituent of Senator Kane, ever since her sister, Joanne, became terminally ill in 2008. Anne was forced to leave her job of 16 years since she was not covered by FMLA, and no other family member was able to care for Joanne. Unfortunately, Joanne passed away in 2009.

Situations like this happen all too often across the Commonwealth. Family members are forced to leave the workforce--sometimes permanently--to care for a loved one. This legislation would help ensure more people are able to care for their family member and remain in the workforce at no cost to the employer. This provision is long overdue, but especially relevant now, as more and more people are suffering long-term effects from COVID-19. Workers need to know that they can take an unpaid leave of absence to care for a loved one while remaining in the workforce. Thank you, and I ask my colleagues for an affirmative vote.

Thank you, Mr. President.

And the question recurring,  
Shall the bill pass finally?

The yeas and nays were taken agreeably to the provisions of the Constitution and were as follows, viz:

YEA-47

Argall	Costa	Langerholc	Schwank
Aument	Dillon	Laughlin	Stefano
Baker	DiSanto	Martin	Street
Bartolotta	Dush	Mastriano	Tartaglione
Boscola	Flynn	Mensch	Tomlinson
Brewster	Fontana	Muth	Vogel
Brooks	Gebhard	Pittman	Ward, Kim
Browne	Gordner	Regan	Williams, Anthony H.
Cappelletti	Haywood	Robinson	Williams, Lindsey
Collett	Hughes	Santarsiero	Yaw
Comitta	Kane	Saval	Yudichak
Corman	Kearney	Scavello	

NAY-3

Hutchinson Phillips-Hill Ward, Judy

A constitutional majority of all the Senators having voted "aye," the question was determined in the affirmative.

Ordered, That the Secretary of the Senate present said bill to the House of Representatives for concurrence.

**SB 669 (Pr. No. 1674)** -- The Senate proceeded to consideration of the bill, entitled:

An Act amending Title 53 (Municipalities Generally) of the Pennsylvania Consolidated Statutes, in municipal pensions, providing for pension service credit for prior service with police department.

Considered the third time and agreed to,  
And the amendments made thereto having been printed as required by the Constitution,

On the question,  
Shall the bill pass finally?

The PRESIDING OFFICER. The Chair recognizes the gentleman from York, Senator Regan.

Senator REGAN. Mr. President, today we have a significant piece of legislation before us that I am proud to be championing for my fellow law enforcement officers. Senate Bill No. 669 comes at a time when police departments need additional recruitment tools, and this legislation will be one such tool to attract seasoned professionals and, in turn, save time and money on training. My bill provides officers with the option to buy back up to 5 years of prior part-time and full-time service at another police department.

This is modeled off an existing law that already provides officers the option to buy back 5 years of military service to count towards their pension. As young officers are finding their place in their careers, they may realize their department is not the right fit for them. They may choose to seek a position with another department or, worse, leave the profession altogether. When doing so, they must make the decision to essentially throw the previous time away, losing those years towards their pension and extending the time until they can retire. The job of a police officer is both physically and mentally demanding. The profession of policing has never been more difficult. The prospect of retiring at age 50 or 55 is not a luxury, Mr. President. It is sometimes a necessity for both the officer's safety and for the safety of the community. We have the ability to help our law enforcement officers, police departments, and the communities they serve, all with this one piece of legislation. Therefore, Mr. President, I respectfully ask my colleagues to join me in voting "yes" on Senate Bill No. 669.

Thank you, Mr. President.

And the question recurring,  
Shall the bill pass finally?

The yeas and nays were taken agreeably to the provisions of the Constitution and were as follows, viz:

YEA-48

Argall	Costa	Langerholc	Schwank
Aument	Dillon	Laughlin	Stefano
Baker	DiSanto	Martin	Street
Bartolotta	Dush	Mastriano	Tartaglione
Boscola	Flynn	Mensch	Tomlinson
Brewster	Fontana	Muth	Vogel
Brooks	Gebhard	Phillips-Hill	Ward, Judy
Browne	Gordner	Pittman	Ward, Kim
Cappelletti	Haywood	Regan	Williams, Anthony H.
Collett	Hughes	Robinson	Williams, Lindsey
Comitta	Hutchinson	Santarsiero	Yaw
Corman	Kane	Scavello	Yudichak

NAY-2

Kearney Saval

A constitutional majority of all the Senators having voted "aye," the question was determined in the affirmative.

Ordered, That the Secretary of the Senate present said bill to the House of Representatives for concurrence.

BILL LAID ON THE TABLE

**SB 676 (Pr. No. 1182)** -- The Senate proceeded to consideration of the bill, entitled:

An Act amending Title 75 (Vehicles) of the Pennsylvania Consolidated Statutes, in financial responsibility, further providing for definitions, for availability, scope and amount of coverage, for request for lower limits of coverage, for coverages in excess of required amounts, for stacking of uninsured and underinsured benefits and option to waive, for notice of available benefits and limits and for availability of uninsured, underinsured, bodily injury liability and property damage coverages and mandatory deductibles.

Upon motion of Senator K. WARD, and agreed to by voice vote, the bill was laid on the table.

SB 676 TAKEN FROM THE TABLE

Senator K. WARD. Mr. President, I move that Senate Bill No. 676, Printer's No. 1182, be taken from the table and placed on the Calendar.

The motion was agreed to by voice vote.

The PRESIDING OFFICER. The bill will be placed on the Calendar.

BILL AMENDED

**SB 691 (Pr. No. 827)** -- The Senate proceeded to consideration of the bill, entitled:

An Act amending Title 42 (Judiciary and Judicial Procedure) of the Pennsylvania Consolidated Statutes, in organization and jurisdiction of courts of common pleas, further providing for courts of common pleas.

On the question,  
Will the Senate agree to the bill on third consideration?  
Senator COMMITTA offered the following amendment No. A4671:

Amend Bill, page 2, line 10, by inserting a bracket before "14"

Amend Bill, page 2, line 10, by inserting after "14":  
| 15

On the question,  
Will the Senate agree to the amendment?

The PRESIDING OFFICER. The Chair recognizes the gentlewoman from Chester, Senator Comitta.

Senator COMMITTA. Mr. President, I rise today to offer amendment No. A4671 to Senate Bill No. 691 and move for its immediate consideration. The amendment would create an additional judgeship in the 15th Judicial District, which I represent in Chester County.

Thank you, Mr. President.

And the question recurring,  
Will the Senate agree to the amendment?  
It was agreed to.

Without objection, the bill, as amended, was passed over in its order at the request of Senator K. WARD.

BILLS OVER IN ORDER

HB 723 and SB 745 -- Without objection, the bills were passed over in their order at the request of Senator K. WARD.

BILL ON THIRD CONSIDERATION  
AND FINAL PASSAGE

SB 771 (Pr. No. 1589) -- The Senate proceeded to consideration of the bill, entitled:

An Act amending the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, in corporate net income tax, providing for a reduction in tax rate.

On the question,  
Will the Senate agree to the bill on third consideration?

MUTH AMENDMENT A4266 OFFERED

Senator MUTH offered the following amendment No. A4266:

Amend Bill, page 1, lines 1 through 11, by striking out all of said lines and inserting:

Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An act relating to tax reform and State taxation by codifying and enumerating certain subjects of taxation and imposing taxes thereon; providing procedures for the payment, collection, administration and enforcement thereof; providing for tax credits in certain cases; conferring powers and imposing duties upon the Department of Revenue, certain employers, fiduciaries, individuals, persons, corporations and other entities; prescribing crimes, offenses and penalties," in corporate net income tax, further providing for definitions, for imposition of tax, for reports and payment of tax and for consolidated reports; and, in general provisions, further providing for underpayment of estimated tax.

Amend Bill, page 1, lines 14 through 22; page 2, lines 1 through 22; by striking out all of said lines on said pages and inserting:

Section 1. Section 401(3)1(a), (b), (t) and (5) of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, are amended, (3)2(a)9(A) is amended by adding a unit, (3)1 and (3)4 are amended by adding phrases and the section is amended by adding clauses to read:

Section 401. Definitions.--The following words, terms, and phrases, when used in this article, shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

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(3) "Taxable income." 1. (a) In case the entire business of the corporation is transacted within this Commonwealth, for any taxable year which begins on or after January 1, 1971, taxable income for the calendar year or fiscal year as returned to and ascertained by the Federal Government before special deductions provided for in sections 241, 242, 243, 244, 245, 246, 247, 248, 249 and 250 of the Internal Revenue Code of 1986 (26 U.S.C. §§ 241, 242, 243, 244, 245, 246, 247, 248, 249 and 250), or in the case of a corporation participating in the filing of consolidated returns to the Federal Government or that is not required to file a return with the Federal Government, the taxable income which would have been returned to and ascertained by the Federal Government before special deductions provided for in sections 241, 242, 243, 244, 245, 246, 247, 248, 249 and 250 of the Internal Revenue Code of 1986 (26 U.S.C. §§ 241, 242, 243, 244, 245, 246, 247, 248, 249 and 250) if separate returns had been made to the Federal Government for the current and prior taxable years, subject, however, to any correction thereof, for fraud, evasion, or error as finally ascertained by the Federal Government.

(b) Additional deductions shall be allowed from taxable income on account of any dividends received from any other corporation but only to the extent that such dividends are included in taxable income as returned to and ascertained by the Federal Government. For tax years beginning on or after January 1, 1991, additional deductions shall only be allowed for amounts included, under section 78 of the Internal Revenue Code of 1986 (Public Law 99-514, 26 U.S.C. § 78), in taxable income returned to and ascertained by the Federal Government and for the amount of any dividends received from a foreign corporation included in taxable income to the extent such dividends would be deductible in arriving at Federal taxable income if received from a domestic corporation. For taxable years beginning after December 31, 2021, the additional deduction with respect to dividends shall not be allowed for dividends between members of a unitary group.

\*\*\*

(p.1) For taxable years after December 31, 2022, in the case of a corporation that is a member of a unitary business, the term "taxable income" shall mean the combined unitary income of the unitary business, as determined on a water's-edge basis.

\*\*\*

(t) (1) Except as provided in paragraph (2), (3) or (4) for taxable years beginning after December 31, 2014, and in addition to any authority the department has on the effective date of this paragraph to deny a deduction related to a fraudulent or sham transaction, no deduction shall be allowed for an intangible expense or cost, or an interest expense or cost, paid, accrued or incurred directly or indirectly in connection with one or more transactions with an affiliated entity. In calculating taxable income under this paragraph, when the taxpayer is engaged in one or more transactions with an affiliated entity that was subject to tax in this Commonwealth or another state or possession of the United States on a tax base that included the intangible expense or cost, or the interest expense or cost, paid, accrued or incurred by the taxpayer, the taxpayer shall receive a credit against tax due in this Commonwealth in an amount equal to the apportionment factor of the taxpayer in this Commonwealth multiplied by the greater of the following:

(A) the tax liability of the affiliated entity with respect to the portion of its income representing the intangible expense or cost, or the interest expense or cost, paid, accrued or incurred by the taxpayer; or

(B) the tax liability that would have been paid by the affiliated entity under subparagraph (A) if that tax liability had not been offset by a credit. The credit issued under this paragraph shall not exceed the taxpayer's liability in this Commonwealth attributable to the net income taxed as a result of the adjustment required by this paragraph.

(2) The adjustment required by paragraph (1) shall not apply to a transaction that did not have as [the] a principal purpose the avoidance of tax due under this article and was done at arm's length rates and terms.

(3) The adjustment required by paragraph (1) shall not apply to a transaction between a taxpayer and an affiliated entity domiciled in a foreign nation which has in force a comprehensive income tax treaty with the United States providing for the allocation of all categories of income subject to taxation, or the withholding of tax, on royalties, licenses, fees

and interest for the prevention of double taxation of the respective nations' residents and the sharing of information.

(4) The adjustment required by paragraph (1) shall not apply to a transaction where an affiliated entity directly or indirectly paid, accrued or incurred a payment to a person who is not an affiliated entity, if the payment is paid, accrued or incurred on the intangible expense or cost, or interest expense or cost, and is equal to or less than the taxpayer's proportional share of the transaction. The taxpayer's proportional share shall be based on relative sales, assets, liabilities or another reasonable method.

(5) The adjustment required under paragraph (1) shall not apply to a transaction between the taxpayer and an affiliated entity, where the taxpayer and the affiliated entity file a combined annual report in this State.

2. In case the entire business of any corporation, other than a corporation engaged in doing business as a regulated investment company as defined by the Internal Revenue Code of 1986, is not transacted within this Commonwealth, the tax imposed by this article shall be based upon such portion of the taxable income of such corporation for the fiscal or calendar year, as defined in subclause 1 hereof, and may be determined as follows:

(a) Division of Income.

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(9) (A) Except as provided in subparagraph (B):

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(vi) (a) For taxable years beginning after December 31, 2022, all business income of a unitary business shall be apportioned to this State by multiplying the income by the member's sales factor, the numerator of which shall be the member's total sales in this State, and the denominator of which shall be the combined total sales of all members of the unitary business everywhere. In computing the sales of each member for purposes of apportionment, the following sales are excluded from the numerator and denominator:

(I) sales from transactions between or among members of the unitary business that are deferred under 26 CFR 1.1502-13 (relating to intercompany transactions) for Federal taxable income purposes; and

(II) the sales of each member that are excluded from the unitary business pursuant to the definition of water's-edge basis.

(b) The Pennsylvania sales of each nontaxable member shall be determined based upon the apportionment rules applicable to the member and shall be aggregated. Each taxable member of the group shall include in its sales factor numerator a portion of the aggregate Pennsylvania sales of nontaxable members based on a ratio, the numerator of which is the taxable member's Pennsylvania sales and the denominator of which is the aggregate Pennsylvania sales of all the taxable members of the group.

(c) Nonbusiness income of each member of a unitary business shall be allocated as provided in paragraphs (5) through (8) of phrase (a) of subclause 2 of this definition. A member of the unitary business is subject to tax on its apportioned share of all business income of the unitary business, plus its nonbusiness income or loss allocated to this State, minus the member's net loss deduction.

(d) The Secretary of Revenue has the authority to distribute, apportion or allocate gross income, deductions, credits or allowances between and among two or more corporations, persons, entities, members or unitary businesses, whether or not incorporated, whether or not organized in the United States and whether or not affiliated, if:

(I) the corporations, persons, entities, members or unitary businesses are owned or controlled directly or indirectly by the same interests within the meaning of section 482 of the Internal Revenue Code (26 U.S.C. § 482); and

(II) the Secretary of Revenue determines that the distribution, apportionment or allocation is necessary in order to reflect an arm's length standard within the meaning of 26 CFR 1.482-1 (relating to allocation of income and deductions among taxpayers) and to reflect clearly the income of those corporations, persons, entities, members or unitary businesses.

(e) The Secretary of Revenue shall apply the administrative and judicial interpretations of section 482 of the Internal Revenue Code (26 U.S.C. § 482) in administering this section.

(f) For taxable years beginning after December 31, 2022, any member of a unitary group that would otherwise apportion its business income under phrase (b), (c), (d) or (e) of subclause 2 of this definition shall determine its apportionment formula using a single sales fraction.

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4. \*\*\*

(h) Subject to the limitations of this subclause, any member of a unitary business that has unused net loss from taxable years that began prior to January 1, 2023, or that generates net losses while a member of a unitary business may only take the net loss deduction for taxable years beginning after December 31, 2021, to the extent of the member's share of combined unitary income after apportionment and the net losses may not be used by other members of the same unitary business.

(i) Any net loss realized for a taxable year unused by a corporation which subsequently becomes a member of another unitary business, may only be used by that corporation.

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(5) "Taxable year." [The taxable year which the corporation, or any consolidated group with which the corporation participates in the filing of consolidated returns, actually uses in reporting taxable income to the Federal Government. With regard to the tax imposed by Article IV of this act (relating to the Corporate Net Income Tax), the terms "annual year," "fiscal year," "annual or fiscal year," "tax year" and "tax period" shall be the same as the corporation's taxable year, as defined in this paragraph.]

1. Except as set forth in subclause 2, the taxable year which the corporation, or any consolidated group with which the corporation participates in the filing of consolidated returns, actually uses in reporting taxable income to the Federal Government, or which the corporation would have used in reporting taxable income to the Federal Government had it been required to report its taxable income to the Federal Government. With regard to the tax imposed by Article IV, the terms "annual year," "fiscal year," "annual or fiscal year," "tax year" and "tax period" shall be the same as the corporation's taxable year, as defined in this subclause or subclause 2.

2. All members of a unitary business shall have a common taxable year for purposes of computing tax due under this article. The taxable year for such purposes is the common taxable year adopted, in a manner prescribed by the department, by all members of the unitary business. The common taxable year must be used by all members of the unitary business in the year of adoption and all future years unless otherwise permitted by the department.

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(11) "Tax haven." Means any of the following:

(A) Andorra.

(B) Anguilla.

(C) Antigua and Barbuda.

(D) Aruba.

(E) The Bahamas.

(F) Bahrain.

(G) Barbados.

(H) Belize.

(I) Bermuda.

(J) The British Virgin Islands.

(K) The Cayman Islands.

(L) The Cook Islands.

(M) Cyprus.

(N) Dominica.

(O) Gibraltar.

(P) Grenada.

(Q) Guernsey-Sark-Alderney.

(R) The Isle of Man.

(S) Jersey.

(T) Liberia.

(U) Liechtenstein.

(V) Luxembourg.

(W) Malta.

(X) The Marshall Islands.

(Y) Mauritius.

(Z) Monaco.

(AA) Montserrat.

(BB) Nauru.

(CC) Netherlands Antilles.

(DD) Niue.

(EE) Panama.

(FF) Samoa.

(GG) San Marino.

(HH) Seychelles.

(II) St. Kitts and Nevis.

(JJ) St. Lucia.  
 (KK) St. Vincent and the Grenadines.  
 (LL) Turks and Caicos Islands.  
 (MM) Vanuatu.  
 (NN) A jurisdiction that is identified as a tax haven by the Organization for Economic Co-operation and Development.  
 (12) "Unitary business." A single economic enterprise that is made up of separate parts of a single corporation, of a commonly controlled group of corporations, or both, that are sufficiently interdependent, integrated and interrelated through their activities so as to provide a synergy and mutual benefit that produces a sharing or exchange of value among them and a flow of value to the separate parts. A unitary business includes all those parts and corporations that are included in a unitary business under the Constitution of the United States.  
 (13) "Water's-edge basis." A system of reporting that includes the income and apportionment factors of certain members of a unitary business, described as follows:  
 (A) Any member incorporated in the United States or formed under the laws of any state of the United States, the District of Columbia, any territory or possession of the United States or the Commonwealth of Puerto Rico.  
 (B) Any member, regardless of the place incorporated or formed, if at least twenty per cent of the member's sales factor is within the United States, and the following shall apply:  
 (i) For purposes of determining whether at least twenty per cent of a member's sales factor is within the United States, the calculation must be performed on a stand-alone basis. Sales shall be gross figures without eliminations for transactions with other members of any unitary business.  
 (ii) Whether sales are within the United States is based on the sales factor sourcing rules contained in section 401(3).  
 (C) Any member which is one of the following:  
 (i) A domestic international sales corporation as described in sections 991, 992, 993 and 994 of the Internal Revenue Code of 1986 (26 U.S.C. §§ 991, 992, 993 and 994).  
 (ii) A foreign sales corporation as described in former sections 921, 922, 923, 924, 925, 926 and 927 of the Internal Revenue Code of 1986 (26 U.S.C. §§ 921, 922, 923, 924, 925, 926 and 927).  
 (iii) An export trade corporation as described in sections 970 and 971 of the Internal Revenue Code of 1986 (26 U.S.C. §§ 970 and 971).  
 (D) Any member not described in subparagraph (A), (B) or (C) shall include the portion of the member's taxable income derived from or attributable to sources within the United States, as determined under the Internal Revenue Code of 1986 (26 U.S.C. § 1 et seq.) without regard to Federal treaties, and its apportionment factors related thereto.  
 (E) Any member that is a "controlled foreign corporation" as defined in section 957 of the Internal Revenue Code of 1986 (26 U.S.C. § 957), to the extent the income of that member is income defined in section 952 of the Internal Revenue Code of 1986 (26 U.S.C. § 952) as Subpart F income, not excluding lower-tier subsidiaries' distributions of such income which were previously taxed, determined without regard to Federal treaties, and the apportionment factors related to that income; any item of income received by a controlled foreign corporation and the apportionment factors related to such income shall be excluded if the corporation establishes to the satisfaction of the Secretary of Revenue that such income was subject to an effective rate of income tax imposed by a foreign country greater than ninety per cent of the maximum rate of tax specified in section 11 of the Internal Revenue Code of 1986 (26 U.S.C. § 11). The effective rate of income tax determination shall be based upon the methodology set forth under 26 CFR 1.954-1 (relating to foreign base company income).  
 (F) Any member that is incorporated in or is doing business in a tax haven. The income and apportionment factors of a member doing business in a tax haven shall be excluded if the member establishes to the satisfaction of the Secretary of Revenue that the member's income was subject to an effective rate of income tax imposed by a country greater than ninety per cent of the maximum rate of tax specified in section 11 of the Internal Revenue Code of 1986 (26 U.S.C. § 11).  
 (14) "Commonly controlled group." For a corporation, the corporation is a member of a group of two or more corporations and more than fifty per cent of the voting stock or controlling interest of each member of the group is directly or indirectly owned by a common owner or by common owners, either corporate or noncorporate, or by one or more of the member corporations of the group.

(15) "Combined unitary income." The aggregate taxable income or loss of all members of a unitary business, subject to apportionment, except:  
 (A) Income from an intercompany transaction between members of a unitary business shall be deferred in a manner similar to 26 CFR 1.1502-13 (relating to intercompany transactions) for Federal taxable income purposes.  
 (B) Dividends paid by one member of a unitary business to another.  
 (C) Income of the following members is not included in the determination of combined unitary income:  
 (i) any member subject to taxation under Article VII, VIII, IX or XV;  
 (ii) any member specified in the definition of "institution" in section 701.5 that would be subject to taxation under Article VII, were it doing business in this State, as defined in section 701.5;  
 (iii) any member commonly known as a title insurance company that would be subject to taxation under Article VIII, were it incorporated in this State;  
 (iv) any member specified as an insurance company, association or exchange in Article IX that would be subject to taxation under Article IX, were it transacting insurance business in this State;  
 (v) any member specified in the definition of "institution" in section 1501 that would be subject to taxation under Article XV, were it located, as defined in section 1501, in this State; or  
 (vi) any member that is a small corporation as defined in section 301(s.2) except to the extent of such small corporation's net recognized built-in gain to the extent of and as determined for Federal income tax purposes under section 1374(d)(2) of the Internal Revenue Code of 1986 (Public Law 99-514, U.S.C. § 1374(d)(2)).  
 (16) "Member." A corporation that is a member of a unitary business. The term does not include a corporation listed in clause (15)(C).  
 Section 2. Section 402(b) of the act is amended to read:  
 Section 402. Imposition of Tax.--\* \* \*  
 (b) The annual rate of tax on corporate net income imposed by subsection (a) for taxable years beginning for the calendar year or fiscal year on or after the dates set forth shall be as follows:

Taxable Year	Tax Rate
January 1, 1995, [and each taxable year thereafter] through December 31, 2022	9.99%
January 1, 2023, through December 31, 2023	8.99%
January 1, 2024, through December 31, 2024	8.29%
January 1, 2025, through December 31, 2025	7.49%
January 1, 2026, through December 31, 2026	6.99%
January 1, 2027, and each taxable year thereafter	5.99%

\* \* \*  
 Section 3. Section 403 of the act is amended by adding subsections to read:  
 Section 403. Reports and Payment of Tax.--\* \* \*  
 (a.1) (1) Each corporation that is a member of a unitary business that consists of two or more corporations, unless excluded by the provisions of this article, shall file as part of a combined annual report. The member of the unitary business shall designate one member that is subject to tax under this article to file the combined annual report and to act as agent on behalf of all other members of the unitary business. Each corporation that is a member of a unitary business is liable for its tax liability under this article. The agent is also liable for the aggregate amount of the unitary business' tax liability pursuant to this article.  
 (2) The oath or affirmation of the designated member's president, vice president, treasurer, assistant treasurer or other authorized officer shall constitute the oath or affirmation of each corporation that is a member of that unitary business.

(3) The designated member shall transmit to the department upon a form prescribed by the department a combined annual report under oath or affirmation of the member's president, vice president, treasurer, assistant treasurer or other authorized officer.

(4) In addition to the information required in subsection (a), the combined annual report shall set forth:

(i) All members included in the unitary business.

(ii) All necessary data, both in the aggregate and for each member of the unitary business, that sets forth the determination of tax liability for each member of the unitary business.

(iii) Any other information that the department may require.

(a.2) A member of a unitary business of two or more corporations must determine the member's income and apportionment factors on a water's-edge basis.

\* \* \*

Section 4. Section 404 of the act is amended to read:

Section 404. Consolidated Reports.--The department shall not permit any corporation owning or controlling, directly or indirectly, any of the voting capital stock of another corporation or of other corporations, subject to the provisions of this article, to make a consolidated report[, showing the combined net income].

Section 5. Section 3003.3(d) of the act is amended and the section is amended by adding a subsection to read:

Section 3003.3. Underpayment of Estimated Tax.--\* \* \*

(d) Notwithstanding the provisions of [the preceding subsections,] this section, other than as set forth in subsection (d.1), interest with respect to any underpayment of any installment of estimated tax shall not be imposed if the total amount of all payments of estimated tax made on or before the last date prescribed for the payment of such installment equals or exceeds the amount which would have been required to be paid on or before such date if the estimated tax were an amount equal to the tax computed at the rates applicable to the taxable year, including any minimum tax imposed, but otherwise on the basis of the facts shown on the report of the taxpayer for, and the law applicable to, the safe harbor base year, adjusted for any changes to sections 401, 601, 602 and 1101 enacted for the taxable year, if a report showing a liability for tax was filed by the taxpayer for the safe harbor base year. If the total amount of all payments of estimated tax made on or before the last date prescribed for the payment of such installment does not equal or exceed the amount required to be paid per the preceding sentence, but such amount is paid after the date the installment was required to be paid, then the period of underpayment shall run from the date the installment was required to be paid to the date the amount required to be paid per the preceding sentence is paid. Provided, that if the total tax for the safe harbor base year exceeds the tax shown on such report by ten per cent or more, the total tax adjusted to reflect the current tax rate shall be used for purposes of this subsection. In the event that the total tax for the safe harbor base year exceeds the tax shown on the report by ten per cent or more, interest resulting from the utilization of such total tax in the application of the provisions of this subsection shall not be imposed if, within forty-five days of the mailing date of each assessment, payments are made such that the total amount of all payments of estimated tax equals or exceeds the amount which would have been required to be paid on or before such date if the estimated tax were an amount equal to the total tax adjusted to reflect the current tax rate. In any case in which the taxable year for which an underpayment of estimated tax may exist is a short taxable year, in determining the tax shown on the report or the total tax for the safe harbor base year, the tax will be reduced by multiplying it by the ratio of the number of installment payments made in the short taxable year to the number of installment payments required to be made for the full taxable year.

(d.1) With respect to any underpayment of an installment of estimated corporate net income tax for any tax year that begins in taxable year 2023 or 2024 by a corporation required to file a combined annual report pursuant to section 403(a.1)(1), interest shall not be imposed if the total amount of all payments of estimated corporate net income tax made on or before the last date prescribed for the payment of such installment equals or exceeds the amount which would have been required to be paid on or before such date if the estimated tax were an amount equal to the combined tax shown on the reports of all the members of the unitary business for the safe harbor base year computed at the rate applicable to the taxable year.

Section 6. The amendment of sections 401, 402, 403, 404 and 3003.3 of the act shall apply to taxable years beginning after December 31, 2022.

Section 7. This act shall take effect July 1, 2022, or immediately, whichever is later.

On the question,

Will the Senate agree to the amendment?

The PRESIDING OFFICER. The Chair recognizes the gentlewoman from Montgomery, Senator Muth.

Senator MUTH. Mr. President, again, this is the same exact amendment I offered earlier that would require combined reporting, the reduction of the corporate net income tax gradually from 9.99 to 5.99 percent by 2027 and establish a system of combined reporting to ensure that everyone doing business in Pennsylvania--all companies--pays their fair share in taxes. Again, I want to remind everyone that 75-plus percent of corporations do not pay any tax. They use our roads, they utilize our first responders, they are in our communities, and reducing the rate alone will result in, eventually, a deficit in State revenue. So, by requiring combined reporting alongside a reduction in the corporate net income tax rate in Pennsylvania is the most economically sustainable way to make sure that Pennsylvania is a place of progress in the future.

Thank you, Mr. President.

LEGISLATIVE LEAVE CANCELLED

The PRESIDING OFFICER. Senator Gebhard has returned, and his legislative leave is cancelled.

And the question recurring,

Will the Senate agree to the amendment?

The yeas and nays were required by Senator MUTH and were as follows, viz:

YEA-20

Brewster	Dillon	Kane	Schwank
Cappelletti	Flynn	Kearney	Street
Collett	Fontana	Muth	Tartaglione
Comitta	Haywood	Santarsiero	Williams, Anthony H.
Costa	Hughes	Saval	Williams, Lindsey

NAY-30

Argall	DiSanto	Mastriano	Stefano
Aument	Dush	Mensch	Tomlinson
Baker	Gebhard	Phillips-Hill	Vogel
Bartolotta	Gordner	Pittman	Ward, Judy
Boscola	Hutchinson	Regan	Ward, Kim
Brooks	Langerholc	Robinson	Yaw
Browne	Laughlin	Scavello	Yudichak
Corman	Martin		

Less than a majority of the Senators having voted "aye," the question was determined in the negative.

And the question recurring,

Will the Senate agree to the bill on third consideration?

It was agreed to.

And the amendments made thereto having been printed as required by the Constitution,

On the question,  
Shall the bill pass finally?

The PRESIDING OFFICER. The Chair recognizes the gentleman from Lancaster, Senator Aument.

Senator AUMENT. Mr. President, I rise today to speak in support of Senate Bill No. 771, the proposal before us to reduce Pennsylvania's corporate net income tax. A discussion about economic opportunity and a vision for the future of Pennsylvania is long overdue. This is the time to advance public policy that will position Pennsylvania for economic success and Pennsylvanians for upward economic mobility for generations to come. Without question, the benefits of the CNI tax reduction will reach well beyond the next few months and ensure Pennsylvania thrives in the long term. After the results of the 2020 Census showed that Pennsylvania's population growth has lagged behind most other States, our Commonwealth, yet again, lost another seat in Congress. This is a continuation of the Commonwealth losing at least 1 congressional seat in each of the last 10 censuses, beginning in 1930. The State's inability to retain residents or attract new ones has, once again, cost us political influence in our nation's Capital. Beyond our diminishing power in Washington, many Pennsylvanians have seen this outbound migration in action as they watch the dream of having their children live nearby fade away as economic opportunity pulls our younger generations out of the Commonwealth to jobs in other States, where there is greater promise of upward mobility. Pennsylvania must be a place where every resident has the opportunity, and where new residents come, to experience earned success and upward economic mobility. We need to compete for new businesses and industry and the jobs they create to do just that.

Unfortunately, Pennsylvania consistently ranks amongst the worst States for business, claiming one of the highest corporate net income tax rates in the country. With Pennsylvania's current rate of 9.99 percent, we are at a tremendous competitive disadvantage compared to most of our neighboring States, who boast rates of around 6 to 6.5 percent. We must take action to counter this population trend, encourage working professionals and families to move and stay here, and create economic opportunity for all our residents. The first step to achieving those goals is to make the State's corporate net income tax rate competitive with those of our neighboring States. Data suggests that doing so would not only increase our population, but also increase home values and wages for our residents, all without negatively impacting State revenue. Based on data from the U.S. Census, research shows that lower corporate income tax rates are associated with higher rates of population growth. Interstate migration trends in 2019 show that many more people move to States with lower CNI rates than States with a higher rate. Bottom line, reducing our State's CNI rate would directly address our ongoing issues with outbound migration while at the same time providing real, tangible benefits to those who reside here in the Commonwealth.

Perhaps the most compelling argument for lowering the CNI is the benefit that it would provide to Pennsylvania's working families. Decades of research demonstrates that there is a direct correlation between lower CNI rates and higher wages for working-class families. Unfortunately, when legislators talk about lowering the corporate tax, many middle- and lower-class working families are skeptical that such a policy would benefit them.

However, the data clearly shows that individual employees and their families would benefit tremendously by enjoying higher wages. Despite all the data showing the benefits of the competitive CNI rate, opponents usually claim that doing so would decrease State revenues, thereby negatively impacting many vital State programs funded through the collection of the CNI. However, those States with the lowest CNI rates experienced 10 percent higher growth in State revenues from 2000 to 2020, compared to those States with higher CNI rates.

In summary, not only does the data show a strong connection between lower CNI rates and higher population, home values, and worker wages, but these goals are able to be achieved without impacting General Fund revenue or raising other taxes on Pennsylvanians. For that reason, I urge my colleagues to vote in favor of Senate Bill No. 771, which would gradually reduce the State's CNI tax rate to attract new employers and promote economic growth here in the Commonwealth. I am confident that making Pennsylvania more economically competitive by lowering our CNI rate will benefit working-class families; reverse our stagnant population growth; and ensure that Pennsylvania is an attractive place to live, work, and raise a family for generations to come. It is time to build a stronger Pennsylvania, where entrepreneurship, innovation, and economic opportunity thrive; a Pennsylvania where each and every resident has the opportunity to experience earned success and upward economic mobility.

Thank you, Mr. President.

The PRESIDING OFFICER. The Chair recognizes the gentleman from Philadelphia, Senator Anthony Williams.

Senator A.H. WILLIAMS. Mr. President, indeed, we do have a stagnation problem in Pennsylvania. We do have a population of a generation moving out because of the loss of opportunities. That is why when we have tax policies developed, they should be thought out. I know the narrative is, historically, that Democrats do not engage in supporting corporate America. I am here to stand up to make sure that people are quite clear across Pennsylvania that there are many Democrats who believe in and support cutting the CNI. It is how we cut the CNI, who we cut it for, and why it is so high. For those who do not know, my background, actually, is business. I used to work for corporate America, a large corporation; I had my own small company. The consequence of tax policy in Pennsylvania made it very challenging to exist in Pennsylvania. So, I am quite aware of that and think that it is responsible to discuss it.

What my previous colleague mentioned and sort of left out was: all those surrounding States, which are competing, are competing because most of their corporates pay the tax. The CNI in Pennsylvania is tragically high because we have consistently, for the last 20 years, allowed for the overwhelming majority of corporates not to pay their fair share, leaving the responsibility to a scant few. My colleague, who tried to introduce an amendment that would make it much more responsible, acknowledges the fact that we should cut the CNI. But the reason why the stagnation is what it is, the reason why the corporate tax is so high, is because what we have all discussed year in and year out, every budget year: the Delaware loophole and a variety of other escapes, and we do not want to be honest about it. There is not a politician on this floor who does not want to go home and brag to their constituents that in this economy I cut taxes; not one. I am not hiding behind the fact that if we cut it, revenues will be

reduced. No, I am very clear, I do not have to hide behind anything. Let us tell the truth. The truth is this strategy is a failure and shortsighted, and frankly, it is a political stunt on the people who they are representing. There are corporates across Pennsylvania who are screaming right now about the fact that their colleagues do not have to pay their fair share. That is the truth. By the way, for those who want to understand what attracts corporates--because I do. When I worked for a corporation, I was actually on one of those planning committees to figure out where we plan our next facility, a large corporation. Pennsylvania was ruled out, not because of the CNI, they were ruled out because we do not fund public education. The workforce, the population, and the pay do not make other employers want to move here.

Think about this: North Carolina and South Carolina outstripped Pennsylvania when it came to attracting large corporations and other corporations alike. When we did survey after survey, they consistently said the environment in which they want to raise their children, send their kids to school, feel safe; they felt better than Pennsylvania. I understand they do not have more trees than we do, they do not have better hunting or fishing than we do, but what they do is they responsibly think out their policies from a public standpoint. They do not make the majority of corporates pay a larger share. They fund public education so the majority of their children can go to a place and be educated fairly and effectively.

So, when we are going to have these conversations, which we are, and which I do believe we will somehow figure out a way to cut CNI this year--Democrats and Republicans involved with the Governor--this particular proposal falls woefully short as it relates to what corporate America wants in terms of their policies.

Thank you, Mr. President.

The PRESIDING OFFICER. The Chair recognizes the gentleman from Erie, Senator Laughlin.

Senator LAUGHLIN. Mr. President, I rise to vigorously support Senate Bill No. 771. Cutting the corporate net income tax rate has been something that I have felt personally--let me restate that--I feel that cutting the corporate net income tax rate in Pennsylvania is one of the most significant things that we can do to try and attract businesses to Pennsylvania. In conversations that I have had with my own chamber, with other businesses, the corporate net income tax rate in Pennsylvania--I believe the second highest in the nation--is one of the driving reasons why we cannot attract businesses to Pennsylvania. I represent a town that has lost 40 percent of its population since 1960. We are the epicenter of the Rust Belt, and trying to get companies to come to Pennsylvania and locate--not even just in Pennsylvania, but in my district--and to do it with the highest corporate income tax rate--arguably, at least in the country--is a standard that they are not willing to consider. I know there are other reasons for companies to locate elsewhere, but when you tell them you are going to tax them 10 percent right out of the gate, it takes you right off the list. I rise to, hopefully, convince at least a few people who are not already planning on voting for this to try and help out districts like mine.

Thank you, Mr. President.

The PRESIDING OFFICER. The Chair recognizes the gentleman from Philadelphia, Senator Hughes.

Senator HUGHES. Mr. President, I will be brief. The conversation about the reductions here must be dealt with in context.

The gentleman just spoke about--and I think valuable conversation about--communities that have been, if you will, disinvested in and what we need to do to encourage investment in those communities. There is value in that conversation, but that is an economic policy, a job creation, and a job development conversation that has to be looked at in a broader context. Not just in a conversation about reducing the CNI, and quite frankly, we on this side are prepared to have that conversation. We are prepared to have a broader conversation about what is the best policy, what is the best economic policy: tax reductions, incentives, investments to draw businesses in, workforce development, childcare support, things of that nature. Which, all of us have heard from all sectors of business that the supports for childcare are extremely important with respect to workforce investments, workforce development, and business location.

It is also a context of budget that we are about to, hopefully, resolve in the next few days. In the next, hopefully, 10 days. There are economic implications to the State budget that a reduction would impact on. We need to make sure that, as we go through these conversations over the next 10 days, that we, again, look at in a broader context of what the impact is on the State budget so we can make thoughtful decisions that allow us to get through not just this year, but for the next decade or so going forward. So, I would recommend a "no" vote on the matter, but the "no" vote is because of these broader context conversations that must be had. What is the best policy for revitalizing distressed communities and keeping economic development going on? What is the best policy with respect to budget implications and making sure that we make not just short-term budget decisions, but long-term budget decisions as well, so that everything comes together nicely and for the benefit, not just of the short term, but for the long term? So, we would suggest, at this moment, a "no" vote on the matter, and hopefully in the next 10 days, we will be able to have those broader contextual conversations, Mr. President, so that we can come to an agreement. Thank you.

#### LEGISLATIVE LEAVE CANCELLED

The PRESIDING OFFICER. Senator Martin has returned, and his temporary Capitol leave is cancelled.

#### LEGISLATIVE LEAVE

The PRESIDING OFFICER. The Chair recognizes the gentlewoman from Westmoreland, Senator Kim Ward.

Senator K. WARD. Mr. President, I request a temporary Capitol leave for Senator Tomlinson.

The PRESIDING OFFICER. Senator Kim Ward requests a temporary Capitol leave for Senator Tomlinson. Without objection, the leave will be granted.

And the question recurring,  
Shall the bill pass finally?

The yeas and nays were taken agreeably to the provisions of the Constitution and were as follows, viz:

YEA-31

Argall

DiSanto

Martin

Stefano



Aument	Dush	Mastriano	Tomlinson
Baker	Flynn	Mensch	Vogel
Bartolotta	Gebhard	Phillips-Hill	Ward, Judy
Boscola	Gordner	Pittman	Ward, Kim
Brooks	Hutchinson	Regan	Yaw
Browne	Langerhole	Robinson	Yudichak
Corman	Laughlin	Scavello	

NAY-19

Brewster	Dillon	Kearney	Street
Cappelletti	Fontana	Muth	Tartaglione
Collett	Haywood	Santarsiero	Williams, Anthony H.
Comitta	Hughes	Saval	Williams, Lindsey
Costa	Kane	Schwank	

A constitutional majority of all the Senators having voted "aye," the question was determined in the affirmative.

Ordered, That the Secretary of the Senate present said bill to the House of Representatives for concurrence.

BILLS OVER IN ORDER

**SB 775, SB 871, SB 907 and SB 956** -- Without objection, the bills were passed over in their order at the request of Senator K. WARD.

BILL AMENDED

**SB 967 (Pr. No. 1266)** -- The Senate proceeded to consideration of the bill, entitled:

An Act establishing the Women, Infants and Children State Advisory Board.

On the question,

Will the Senate agree to the bill on third consideration?

Senator SCHWANK offered the following amendment No. A4774:

Amend Bill, page 1, line 7, by inserting after "maximizing": participation and

Amend Bill, page 1, line 7, by striking out "in order"

Amend Bill, page 1, lines 8 and 9, by striking out "and births and improved health in children in our Commonwealth and coordinate" and inserting:

, maternal outcomes, births and birth outcomes, improving health in pregnant women, postpartum women, children and infants in this Commonwealth and coordinating with

Amend Bill, page 1, line 12, by inserting after "WIC": participation and

Amend Bill, page 1, line 14, by striking out "increased" and inserting:

increasing the

Amend Bill, page 1, line 15, by striking out the comma after "technology" and inserting:

and

Amend Bill, page 1, line 15, by striking out the comma after "organization" and inserting:

and by

Amend Bill, page 1, line 17, by inserting after "increase": participation and

Amend Bill, page 2, line 18, by striking out all of said line and inserting:

"Enrollment." The number of active WIC participants who are eligible to receive food benefits.

"Food instrument." A voucher, check, electronic benefits transfer (EBT) card, coupon or other document that is used by a participant to obtain supplemental foods.

"Participation." The number of individuals who have received WIC food benefits on a food instrument.

Amend Bill, page 2, line 24, by striking out "Duties" and inserting: Topics

Amend Bill, page 2, lines 25 through 28, by striking out "and" in line 25, all of lines 26 and 27 and "Commonwealth" in line 28

Amend Bill, page 2, line 29, by striking out "On the" and inserting: The

Amend Bill, page 3, lines 1 through 9, by striking out all of said lines and inserting:

programs.

Amend Bill, page 3, line 13, by striking out "toddlers" and inserting: children

Amend Bill, page 3, lines 14 through 30; page 4, lines 1 through 18; by striking out "To develop an annual plan for outreach, including" in line 14, all of lines 15 through 30 on page 3 and all of lines 1 through 18 on page 4 and inserting:

Outreach initiatives to increase participation and enrollment in the program, including any underserved populations.

(3) Technology improvements or enhancements for program operations, efficacy and efficiency, including:

(i) Incorporating the use of technology and modernization tools that remove barriers for program participants, including the potential to load benefits remotely and purchase WIC benefits online.

(ii) Developing and maximizing the use of telehealth technology for the increased convenience of program participants.

(iii) Coordinating and collating services to improve efficiency and effectiveness of those services.

(b) Other topics.--The board may advise the department on other topics bearing on the program.

Section 5. Duties.

(a) Board duties.--The board shall have the following duties:

Amend Bill, page 4, line 19, by inserting after "and":

participation and

Amend Bill, page 4, line 20, by striking out "regional" and inserting: State

Amend Bill, page 4, lines 20 and 21, by striking out "and the Department of Human Services"

Amend Bill, page 4, lines 22 through 27, by striking out all of lines 22 through 26 and "(4)" in line 27 and inserting:

(2)

Amend Bill, page 4, lines 28 and 29, by striking out "to ensure all members are aware of the current efforts"

Amend Bill, page 4, line 30, by striking out "(5) Research" and inserting:

(3) Advise on

Amend Bill, page 5, lines 2 through 12, by striking out all of said lines and inserting:

(4) Consult with organizations and other agencies that work with WIC participants in fulfilling duties under this act.

(5) Advise the department on the topics enumerated in section 4.

Amend Bill, page 5, line 13, by striking out "5" and inserting:

6

Amend Bill, page 5, line 16, by striking out "Ex officio members.--"

Amend Bill, page 5, line 18, by inserting after "designee":

who shall be an employee of the department

Amend Bill, page 5, lines 19 through 30; page 6, lines 1 through 11; by striking out all of said lines on said pages and inserting:

(i) The Director of WIC or a designee who shall be an employee of the department with specialized knowledge of WIC.

(iii) Two subject matter experts, as determined by the Secretary of Health or a designee.

(2) Remaining members of the board shall include the number of representatives from each of the following categories as indicated, for a total of 14 remaining members:

(i) Two medical professionals with expertise in serving women and children from underserved populations.

(ii) Two advocates focused on addressing food insecurity.

(iii) Two child or maternal advocates.

(iv) Three WIC participants, each representing a different region of this Commonwealth.

(v) One representative from two different WIC-authorized stores or representatives or designees of WIC-authorized stores, for a total of two, with preference being for one representative from a store located in an urban area and one representative from a store located in a rural area, as determined by the Secretary of Health.

(vi) One representative from each of three different WIC local agencies, for a total of three representatives, each representing a different region of this Commonwealth.

(b) Chair.--The Secretary of Health shall serve as chair of the board. The following apply:

(1) At the first board meeting, board members shall self-select a vice chair and secretary.

(2) The vice chair shall assist in the agenda creation and meeting organization.

(3) The Secretary of Health shall select a board member to fill the vice chair's obligations in the vice chair's absence.

(4) The secretary of the board shall capture and distribute meeting minutes.

(c) Quorum.--Ten board members under section 6(a)(2) shall constitute a quorum.

(d) Voting.--Only board members under section 6(a)(2) shall have voting rights. The vote of the majority of the quorum of board members shall prevail.

(e) Appointment and terms.--

(1) The Secretary of Health shall appoint members of the board under section 6(a)(2) for staggered three-year terms, as determined by the Secretary of Health, for a term not to exceed three consecutive years.

(2) A board member whose term has expired shall continue as a member of the board until a replacement has been appointed. The member shall have full voting rights and count for purposes of establishing a quorum. However, in no event shall the member continue to serve on the board beyond six months from the date of term expiration.

(3) Ex officio members or their designees shall serve so long as the official continues to serve in an official position.

Amend Bill, page 6, line 12, by striking out "(d)" and inserting:

(f) Amend Bill, page 6, line 13, by inserting after "filled": within 45 days of the vacancy

Amend Bill, page 6, line 15, by striking out "(e)" and inserting:

(g) Amend Bill, page 6, lines 16 through 19, by striking out the colon in line 16 and all of lines 17 through 19 and inserting: the department.

Amend Bill, page 6, line 20, by striking out "(f)" and inserting:

(h) Amend Bill, page 6, line 25, by striking out "(g)" and inserting:

(i) Amend Bill, page 6, line 27, by striking out "less than 10" and inserting:

fewer than four

Amend Bill, page 6, line 27, by striking out the period after "year" and inserting:

, on a quarterly basis. However, the board shall meet every month for the first six months after the establishment of the board. Thereafter, for the remainder of that first year, the board shall meet on a quarterly basis.

Amend Bill, page 7, by inserting between lines 4 and 5:

Section 7. Compensation and reimbursement.

Board members shall not be entitled to compensation for their services as board members. However, board members shall be entitled to reimbursement in accordance with Commonwealth guidelines for reasonable travel, lodging and other necessary expenses incurred in the performance of their duties as board members.

Section 8. Conflict of interest.

Board members shall recuse themselves from discussions and actions if a conflict of interest may exist.

Amend Bill, page 7, line 5, by striking out "6" and inserting:

On the question,  
Will the Senate agree to the amendment?

The PRESIDING OFFICER. The Chair recognizes the gentlewoman from Berks, Senator Schwank.

Senator SCHWANK. Mr. President, this amendment makes some technical and language changes to the bill, including streamlining the WIC State Advisory Board's duties and the topics on which the board advises the Department of Health. It adds the following: it changes the membership of the board to 4 ex-officio members, 14 voting members, and appoints the Secretary of Health as chair. It adds provisions related to the business of the board, including setting a quorum and terms, addressing vacancies and conflicts of interest, changing the frequency of board meetings to at least four times a year, and prohibiting member compensation. I believe this is agreed to, Mr. President.

And the question recurring,  
Will the Senate agree to the amendment?  
It was agreed to.

Without objection, the bill, as amended, was passed over in its order at the request of Senator K. WARD.

BILLS OVER IN ORDER

**HB 972, SB 993, HB 996 and SB 1032** -- Without objection, the bills were passed over in their order at the request of Senator K. WARD.

BILL ON THIRD CONSIDERATION  
AND FINAL PASSAGE

**SB 1052 (Pr. No. 1715)** -- The Senate proceeded to consideration of the bill, entitled:

An Act amending Title 53 (Municipalities Generally) of the Pennsylvania Consolidated Statutes, in general provisions, further providing for scope of subchapter, providing for definitions, further providing for establishment and designation, providing for emergency meetings by authorized telecommunications device, repealing provisions relating to exercise of powers and functions, further providing for declaration of policy and for definitions, repealing provisions relating to enabling authority for emergency interim successors for local offices, further providing for emergency interim successors for local officers and for succession period and repealing provisions relating to term and removal of designees.

Considered the third time and agreed to,  
And the amendments made thereto having been printed as required by the Constitution,

On the question,  
Shall the bill pass finally?

The yeas and nays were taken agreeably to the provisions of the Constitution and were as follows, viz:

YEA-50

Argall	Dillon	Laughlin	Schwank
Aument	DiSanto	Martin	Stefano
Baker	Dush	Mastriano	Street
Bartolotta	Flynn	Mensch	Tartaglione
Boscola	Fontana	Muth	Tomlinson

Brewster	Gebhard	Phillips-Hill	Vogel
Brooks	Gordner	Pittman	Ward, Judy
Browne	Haywood	Regan	Ward, Kim
Cappelletti	Hughes	Robinson	Williams, Anthony H.
Collett	Hutchinson	Santarsiero	Williams, Lindsey
Comitta	Kane	Saval	Yaw
Corman	Kearney	Scavello	Yudichak
Costa	Langerholc		

NAY-0

A constitutional majority of all the Senators having voted "aye," the question was determined in the affirmative.

Ordered, That the Secretary of the Senate present said bill to the House of Representatives for concurrence.

BILLS OVER IN ORDER

**SB 1083, SB 1093, SB 1147 and SB 1173** -- Without objection, the bills were passed over in their order at the request of Senator K. WARD.

BILL ON THIRD CONSIDERATION AND FINAL PASSAGE

**SB 1199 (Pr. No. 1764)** -- The Senate proceeded to consideration of the bill, entitled:

An Act amending the act of December 14, 1992 (P.L.818, No.133), known as the Port of Pittsburgh Commission Act, further providing for definitions and for commission and governing body; and making editorial changes.

Considered the third time and agreed to,  
And the amendments made thereto having been printed as required by the Constitution,

On the question,  
Shall the bill pass finally?

The PRESIDING OFFICER. The Chair recognizes the gentleman from Allegheny, Senator Robinson.

Senator ROBINSON. Mr. President, Senate Bill No. 1199 will modernize the membership of the Port of Pittsburgh Commission Board since it has not been updated in over 25 years. Specifically, it will reduce the commission from 15 to 13 members to accurately reflect the entities eligible for representation. These include: retaining four legislative appointments and four gubernatorial appointments; appointing three members nominated by the Southwestern Pennsylvania Regional Planning Commission; appointing one member nominated by the Port of Pittsburgh's executive committee; and finally, appointing one member by the port's board. As a Senate appointee of the Port of Pittsburgh Commission, I am proud to sponsor this bill and respectfully request an affirmative vote from my colleagues.

Thank you, Mr. President.

And the question recurring,  
Shall the bill pass finally?

The yeas and nays were taken agreeably to the provisions of the Constitution and were as follows, viz:

YEA-50

Argall	Dillon	Laughlin	Schwank
Aument	DiSanto	Martin	Stefano
Baker	Dush	Mastriano	Street
Bartolotta	Flynn	Mensch	Tartaglione
Boscola	Fontana	Muth	Tomlinson
Brewster	Gebhard	Phillips-Hill	Vogel
Brooks	Gordner	Pittman	Ward, Judy
Browne	Haywood	Regan	Ward, Kim
Cappelletti	Hughes	Robinson	Williams, Anthony H.
Collett	Hutchinson	Santarsiero	Williams, Lindsey
Comitta	Kane	Saval	Yaw
Corman	Kearney	Scavello	Yudichak
Costa	Langerholc		

NAY-0

A constitutional majority of all the Senators having voted "aye," the question was determined in the affirmative.

Ordered, That the Secretary of the Senate present said bill to the House of Representatives for concurrence.

BILLS OVER IN ORDER

**HB 1614 and HB 1660** -- Without objection, the bills were passed over in their order at the request of Senator K. WARD.

BILL ON THIRD CONSIDERATION AND FINAL PASSAGE

**HB 1849 (Pr. No. 2092)** -- The Senate proceeded to consideration of the bill, entitled:

An Act amending the act of February 19, 1980 (P.L.15, No.9), known as the Real Estate Licensing and Registration Act, in definitions, further providing for definitions; and, in powers and duties of the State Real Estate Commission - general, further providing for continuing education.

Considered the third time and agreed to,

On the question,  
Shall the bill pass finally?

The yeas and nays were taken agreeably to the provisions of the Constitution and were as follows, viz:

YEA-50

Argall	Dillon	Laughlin	Schwank
Aument	DiSanto	Martin	Stefano
Baker	Dush	Mastriano	Street
Bartolotta	Flynn	Mensch	Tartaglione
Boscola	Fontana	Muth	Tomlinson
Brewster	Gebhard	Phillips-Hill	Vogel
Brooks	Gordner	Pittman	Ward, Judy
Browne	Haywood	Regan	Ward, Kim
Cappelletti	Hughes	Robinson	Williams, Anthony H.
Collett	Hutchinson	Santarsiero	Williams, Lindsey
Comitta	Kane	Saval	Yaw
Corman	Kearney	Scavello	Yudichak
Costa	Langerholc		

NAY-0

A constitutional majority of all the Senators having voted "aye," the question was determined in the affirmative.

Ordered, That the Secretary of the Senate return said bill to the House of Representatives with information that the Senate has passed the same without amendments.

#### BILL OVER IN ORDER

**HB 1868** -- Without objection, the bill was passed over in its order at the request of Senator K. WARD.

#### SECOND CONSIDERATION CALENDAR

##### NONPREFERRED APPROPRIATION BILLS ON SECOND CONSIDERATION

**SB 1283 (Pr. No. 1745)** -- The Senate proceeded to consideration of the bill, entitled:

An Act providing for funding for State-related universities for the fiscal year beginning July 1, 2022, and ending June 30, 2023, for costs basis, for frequency of payments and for recordkeeping requirements; imposing a duty on the Auditor General; providing for financial statements, for the Agricultural College Land Scrip Fund and for restrictions; and making appropriations.

Considered the second time and agreed to,  
Ordered, To be printed on the Calendar for third consideration.

**SB 1284 (Pr. No. 1746)** -- The Senate proceeded to consideration of the bill, entitled:

A Supplement to the act of April 1, 1863 (P.L.213, No.227), entitled "An act to accept the grant of Public Lands, by the United States, to the several states, for the endowment of Agricultural Colleges," making an appropriation from a restricted account within the Agricultural College Land Scrip Fund.

Considered the second time and agreed to,  
Ordered, To be printed on the Calendar for third consideration.

#### BILL OVER IN ORDER

**HB 118** -- Without objection, the bill was passed over in its order at the request of Senator K. WARD.

#### BILL LAID ON THE TABLE

**SB 152 (Pr. No. 132)** -- The Senate proceeded to consideration of the bill, entitled:

An Act amending the act of April 9, 1929 (P.L.343, No.176), known as The Fiscal Code, in general budget implementation, further providing for Department of Human Services.

Upon motion of Senator K. WARD, and agreed to by voice vote, the bill was laid on the table.

#### SB 152 TAKEN FROM THE TABLE

Senator K. WARD. Mr. President, I move that Senate Bill No. 152, Printer's No. 132, be taken from the table and placed on the Calendar.

The motion was agreed to by voice vote.  
The PRESIDING OFFICER. The bill will be placed on the Calendar.

#### BILLS OVER IN ORDER

**SB 225, SB 297, HB 333, SB 527, SB 692 and SB 718** -- Without objection, the bills were passed over in their order at the request of Senator K. WARD.

#### BILL LAID ON THE TABLE

**SB 749 (Pr. No. 1584)** -- The Senate proceeded to consideration of the bill, entitled:

An Act amending the act of April 17, 2016 (P.L.84, No.16), known as the Medical Marijuana Act, in preliminary provisions, further providing for definitions; in patients, further providing for prohibitions; and, in miscellaneous provisions, further providing for protections for patients and caregivers.

Upon motion of Senator K. WARD, and agreed to by voice vote, the bill was laid on the table.

#### SB 749 TAKEN FROM THE TABLE

Senator K. WARD. Mr. President, I move that Senate Bill No. 749, Printer's No. 1584, be taken from the table and placed on the Calendar.

The motion was agreed to by voice vote.

The PRESIDING OFFICER. The bill will be placed on the Calendar.

#### BILLS OVER IN ORDER

**HB 773 and HB 803** -- Without objection, the bills were passed over in their order at the request of Senator K. WARD.

#### BILL ON SECOND CONSIDERATION AND REREFERRED

**SB 831 (Pr. No. 1760)** -- The Senate proceeded to consideration of the bill, entitled:

An Act amending Title 16 (Counties) of the Pennsylvania Consolidated Statutes, consolidating the act of August 9, 1955 (P.L.323, No.130), known as The County Code; and making a related repeal.

Considered the second time and agreed to,  
Ordered, To be printed on the Calendar for third consideration.

Upon motion of Senator K. WARD, and agreed to by voice vote, the bill just considered was rereferred to the Committee on Appropriations.

#### BILLS OVER IN ORDER

**SB 895, SB 965, SB 1018, SB 1035, HB 1041, HB 1103, SB 1127, SB 1175, SB 1180 and SB 1182** -- Without objection, the bills were passed over in their order at the request of Senator K. WARD.

BILLS ON SECOND CONSIDERATION  
AND REREFERRED

**SB 1193 (Pr. No. 1687)** -- The Senate proceeded to consideration of the bill, entitled:

An Act amending Title 44 (Law and Justice) of the Pennsylvania Consolidated Statutes, providing for law enforcement recovery grants; establishing the Law Enforcement Recovery Grant Pilot Program and the Law Enforcement Recovery Grant Pilot Program Fund; and imposing duties on the Pennsylvania Commission on Crime and Delinquency.

Considered the second time and agreed to,  
Ordered, To be printed on the Calendar for third consideration.  
Upon motion of Senator K. WARD, and agreed to by voice vote, the bill just considered was rereferred to the Committee on Appropriations.

**SB 1194 (Pr. No. 1758)** -- The Senate proceeded to consideration of the bill, entitled:

An Act amending Title 51 (Military Affairs) of the Pennsylvania Consolidated Statutes, in military educational programs, establishing the Military College Educational Assistance Program; and making editorial changes.

Considered the second time and agreed to,  
Ordered, To be printed on the Calendar for third consideration.  
Upon motion of Senator K. WARD, and agreed to by voice vote, the bill just considered was rereferred to the Committee on Appropriations.

BILLS OVER IN ORDER

**SB 1203, SB 1209, SB 1226, SB 1227, SB 1228, SB 1229 and SB 1251** -- Without objection, the bills were passed over in their order at the request of Senator K. WARD.

BILL ON SECOND CONSIDERATION  
AND REREFERRED

**SB 1255 (Pr. No. 1698)** -- The Senate proceeded to consideration of the bill, entitled:

An Act amending the act of July 7, 2008 (P.L.654, No.55), known as the Bituminous Coal Mine Safety Act, in diesel-powered equipment, further providing for schedule of maintenance.

Considered the second time and agreed to,  
Ordered, To be printed on the Calendar for third consideration.  
Upon motion of Senator K. WARD, and agreed to by voice vote, the bill just considered was rereferred to the Committee on Appropriations.

BILLS OVER IN ORDER

**SB 1265, HB 1500, HB 1594, HB 1866, HB 1947, HB 2075, HB 2116, HB 2148, HB 2214 and HB 2401** -- Without objection, the bills were passed over in their order at the request of Senator K. WARD.

BILLS ON SECOND CONSIDERATION  
AND REREFERRED

**HB 2419 (Pr. No. 2841)** -- The Senate proceeded to consideration of the bill, entitled:

An Act amending the act of May 31, 2018 (P.L.123, No.25), known as the Outpatient Psychiatric Oversight Act, further providing for definitions and for requirements.

Considered the second time and agreed to,  
Ordered, To be printed on the Calendar for third consideration.  
Upon motion of Senator K. WARD, and agreed to by voice vote, the bill just considered was rereferred to the Committee on Appropriations.

**HB 2420 (Pr. No. 2831)** -- The Senate proceeded to consideration of the bill, entitled:

An Act amending the act of May 11, 1889 (P.L.188, No.210), entitled "A further supplement to an act, entitled 'An act to establish a board of wardens for the Port of Philadelphia, and for the regulation of pilots and pilotage, and for other purposes,' approved March twenty-ninth, one thousand eight hundred and three, and for regulating the rates of pilotage and number of pilots," further providing for rates of pilotage and computation, for pilotage fees and unit charge and for charges for services.

Considered the second time and agreed to,  
Ordered, To be printed on the Calendar for third consideration.  
Upon motion of Senator K. WARD, and agreed to by voice vote, the bill just considered was rereferred to the Committee on Appropriations.

BILLS OVER IN ORDER

**HB 2426 and HB 2447** -- Without objection, the bills were passed over in their order at the request of Senator K. WARD.

**HOUSE CONCURRENT REGULATORY  
REVIEW RESOLUTION No. 1, ADOPTED**

Senator K. WARD, without objection, called up from page 17 of the Calendar, **House Concurrent Regulatory Review Resolution No. 1**, entitled:

Disapproving the Department of Education regulations (#6-349) on charter schools and cyber charter schools.

On the question,  
Will the Senate concur in the resolution?

The PRESIDING OFFICER. The Chair recognizes the gentlewoman from Westmoreland, Senator Kim Ward.

Senator K. WARD, Mr. President, I move that the Senate do concur in House Concurrent Regulatory Review Resolution No. 1.

On the question,  
Will the Senate agree to the motion?

The PRESIDING OFFICER. The Chair recognizes the gentlewoman from Allegheny, Senator Lindsey Williams.

Senator L. WILLIAMS. Mr. President, I rise today in opposition to House Concurrent Regulatory Review Resolution No. 1, disapproving the charter school regulations recently approved by the Independent Regulatory Review Commission. We regularly hear in this building about the need to reform the current Pennsylvania Charter School Law. I agree. This decades-old charter school law needs to be updated. Charter schools, school districts, and parents and advocates are requesting changes. There is work to be done. I have proposed Senate Bill No. 27, along with Senator Brewster, that would implement many of these changes, but that legislation has yet to receive consideration in the Committee on Education. In the meantime, the Department of Education has the statutory authority and, in fact, the legal obligation to promulgate regulations providing clarity to districts and charter schools under the current law. Regulations are necessary for a functioning government. We rely on the subject matter experts in administrative departments to craft regulations that fit within a statutory framework and implement laws. That is what PDE is doing here. These regulations have gone through the same process as other regulations approved by IRRC, including receiving and considering public comment. They have undergone scrutiny and a vote by the IRRC board. Are these regulations perfect? No. But on balance, these regulations are a positive step. They provide more transparency and predictability for charter schools and promote greater uniformity for charter school authorizers. They also clarify important ethics and conflict of interest standards that will protect property taxpayer dollars across the Commonwealth. These commonsense charter regulations are a meaningful, important step that is clearly within PDE's legal authority and will provide accountability, predictability, and transparency for charter schools, school districts, students, and taxpayers. I ask the Members for a negative vote on the letter disapproving this regulation.

The PRESIDING OFFICER. The Chair recognizes the gentlewoman from Montgomery, Senator Muth.

Senator MUTH. Mr. President, I concur with my colleague. I am not really sure why we are disapproving these long overdue regulations or why the Majority parties in both Chambers are disapproving regulations that would improve fiscal responsibility, transparency, and accountability. According to Children First, an organization that does nothing but advocate for all of our children across the Commonwealth, these protections are significant for students, families, and taxpayers--long overdue since this Charter School Law was passed in Pennsylvania 25 years ago, where oversight has not kept pace with charter school growth. Therefore, no changes in the law relative to oversight does not guarantee a quality education, nor does it guarantee tax dollars are spent in a responsible way.

The proposed changes would improve the quality of education that these schools would provide and hold them accountable to formulizing core information and curriculum. Also, making sure that other aspects of these proposed schools are being transparent and that they are using resources for students, not for profit. It also empowers parents. These regulations empower parents by the charter school admission process, which would be more transparent and less confusing for parents. The regulations proposed will shed much-needed light on the opaque and often unstated random selection process that charter schools use when applicants exceed available slots. By requiring charter schools to enact

a specific policy and post it on the charter application, student application, and publicly accessible charter school website, the regulation will help parents navigate this important process for their family and protect students from potentially inequitable admissions practices. I do not know why anyone would oppose that. Promoting equal opportunity, these regulations would make sure that education and policymakers will have the data that they need to determine if charter schools have discriminatory enrollment processes and policies. A related change in the admissions process requires charter schools to collect data about their incoming students using standard demographic categories, as defined in Federal law. This small but important change will make it possible to fairly evaluate whether charter schools are equitably enrolling all students, including students with disabilities, English language learners, low-income students, and children of color. This is an important tool for equalizing educational opportunities for students.

Lastly, it protects tax dollars. Taxpayers will be better protected from waste, fraud, and abuse. The combinations of large sums of public money, weak financial oversight, and the pervasive role of for-profit management organizations means there is a substantial risk of fraud and abuse in the charter school sector. The regulations take a step in the right direction, with clear financial disclosure and conflict of interest requirements for charter school trustees and more disclosures for educational management service providers. Again, I do not know why anyone would oppose these commonsense, basic regulations that are long overdue. I think that these could actually be stronger, but this is a good place to start. I am not sure why anyone would oppose when 82 percent of Pennsylvania school districts are struggling financially because of the charter tuition issue that they are paying out while these schools are making profit off taxpayer money.

Thank you, Mr. President.

The PRESIDING OFFICER. The Chair recognizes the gentleman from Allegheny, Senator Costa.

Senator COSTA. Mr. President, I have remarks I would like to submit for the record in opposition of, and an explanation as to why, as it relates to this measure.

The PRESIDING OFFICER. Without objection, the remarks will be spread upon the record.

*(The following prepared remarks were made part of the record at the request of the gentleman from Allegheny, Senator COSTA:)*

Mr. President, the process for the concurrent resolution being considered today has the same underlying issue that is currently the subject of a pending lawsuit before the Commonwealth Court involving the Regional Greenhouse Gas Initiative disapproval resolution. The process used with this resolution involves conflicting interpretations of the Regulatory Review Act. The interpretations hinge on whether the time for each Chamber to consider regulatory review resolutions runs concurrently or consecutively. Each interpretation produces a different outcome as to whether the disapproval resolution before the Senate today is timely. While Pennsylvania's courts resolve the interpretation of the statutory provisions regarding concurrent regulatory review resolutions, the implementation of the charter school reform regulations will be delayed just as PA's ability to join RGGI was delayed.

The PRESIDING OFFICER. The Chair recognizes the gentleman from Lancaster, Senator Martin.

Senator MARTIN. Mr. President, I rise in support of this disapproval resolution. In my time as chair of the Committee on Education, from day one, one of the first topics that we reached out to the administration about was to build some consensus on charter reform. For over a year, we could never get the Department of Education to respond and sit down with us. When we heard rumors that they were going to attempt to make changes to existing law through the regulatory process, we engaged the Department of Education over about a 3-month period of time to share what they wanted to propose with us--me and my colleague, who is the chair of the House Committee on Education. They refused to share what they were working on, even to the point when the Senate Committee on Education voted on a disapproval letter to the Independent Regulatory Review Committee. Finally, in April of this year, end of March, the department reached out and said they wanted to form a working group to iron out where we could coalesce around things we agreed upon and issues. That lasted for two meetings and has since gone silent over the last couple of months. There is something to be said about every single person who is standing in this Chamber; we are lawmakers, and when there are changes to law, they should work with us in order to help craft that law. I would like to give some examples today as to the changes that they are trying to get through the regulatory process.

First, the charter regulations will close some charter schools and limit learning opportunities for students. Charter schools serve some of our most vulnerable students. They include young people with special needs or students in economically disadvantaged communities, or communities that have historically failing school districts. The onerous new regulations proposed by the Wolf administration are likely to force many of these existing charter schools to close while also limiting the number of new charter schools that can be authorized. According to testimony gathered by the Senate Committee on Education, the charter schools most likely to be harmed are the smaller schools, especially minority-operated schools serving students who are looking for alternatives to failing school districts. This will rob students of future learning opportunities and send vulnerable students back to school districts that are ill-equipped to meet their needs. The whole point of charter schools is to improve student learning, encourage innovative teaching methods, and meet extraordinary educational needs that school districts cannot provide. That mission will be diminished if we stand by and allow the Wolf Administration to make up punitive new rules for charter schools, out of thin air, without the authorization of the General Assembly.

Charter schools are already meeting stringent accountability and transparency standards. Governor Wolf claims his new regulations are intended to increase transparency and accountability standards for charter schools; however, this rhetoric clearly does not match reality. Charter schools are required to be audited every single year to ensure they are accountable to the taxpayers. These annual audits are also made available online to the public to ensure charter schools meet the necessary standards of transparency. Again, the Governor has chosen to bypass the General Assembly. His new proposed charter school regulations continue a troubling trend of ignoring the checks and balances in State government. By overstepping his authority--similar to some of the actions he took during COVID-19 or in dealing with recent issues

related to RGGI--he is overstepping his authority that could lead to potential closure of charter schools. In this case, the administration is not simply clarifying existing law. They are writing entirely new policies that were never intended by lawmakers.

Proposed application standards are one example of the types of changes that go far beyond legislative intent. The General Assembly included specific application questions for charter schools to ensure they meet the needs of students. The administration's new regulations would add numerous other application standards that exceed those requirements. And to give you an example, the application requirements in the Charter School Law include 17 paragraphs; these regulations are now requiring a total of 77 paragraphs. That will not make it easier for families. This includes requiring charter school applicants to provide enrollment capacity by grade level, the number of English language learners the school will educate, and other questions that are impossible for many schools to answer until you know that the kids have actually applied and are accepted.

Given PDE's very public position supporting enrollment caps on charters and some authorizers imposing similar demands in exchange for a charter renewal, these regulations appear consistent with attempts to restrict student access to educational opportunities outside their resident school districts. In addition, unclear standards for providing health benefits for employees could create issues for many charter schools and result in their closure. The intent of the administration is clearly not efficiency, transparency, or accountability; it is eliminating the growing competition to those school districts that continue to fail our students. There is bipartisan interest in making reforms to our current charter laws, but frustration over the process does not justify circumventing the legislature. So, I implore the administration to continue to engage the House and the Senate to find common ground in changing law, and until that time, I encourage my colleagues to approve this disapproval resolution.

Thank you, Mr. President.

#### LEGISLATIVE LEAVES

The PRESIDING OFFICER. The Chair recognizes the gentleman from Lancaster, Senator Aument.

Senator AUMENT. Mr. President, I request temporary Capitol leaves for Senator Baker and Senator Kim Ward.

The PRESIDING OFFICER. The Chair recognizes the gentleman from Allegheny, Senator Costa.

Senator COSTA. Mr. President, I request a temporary Capitol leave for Senator Comitta.

The PRESIDING OFFICER. Senator Aument requests temporary Capitol leaves for Senator Baker and Senator Kim Ward.

Senator Costa requests a temporary Capitol leave for Senator Comitta.

Without objection, the leaves will be granted.

And the question recurring,  
Will the Senate agree to the motion?

The yeas and nays were required by Senator K. WARD and were as follows, viz:

YEA-30

Argall	Dush	Mensch	Tomlinson
Aument	Gebhard	Phillips-Hill	Vogel
Baker	Gordner	Pittman	Ward, Judy
Bartolotta	Hutchinson	Regan	Ward, Kim
Brooks	Langerholc	Robinson	Williams, Anthony H.
Browne	Laughlin	Scavello	Yaw
Corman	Martin	Stefano	Yudichak
DiSanto	Mastriano		

NAY-20

Boscola	Costa	Hughes	Saval
Brewster	Dillon	Kane	Schwank
Cappelletti	Flynn	Kearney	Street
Collett	Fontana	Muth	Tartaglione
Comitta	Haywood	Santarsiero	Williams, Lindsey

A majority of the Senators having voted "aye," the question was determined in the affirmative.

Ordered, That the Secretary of the Senate inform the House of Representatives accordingly.

LEGISLATIVE LEAVE

The PRESIDING OFFICER. The Chair recognizes the gentleman from Lancaster, Senator Aument.

Senator AUMENT. Mr. President, I request a legislative leave for Senator Regan.

The PRESIDING OFFICER. Senator Aument requests a legislative leave for Senator Regan. Without objection, the leave will be granted.

BILL REPORTED FROM COMMITTEE

Senator K. WARD, from the Committee on Rules and Executive Nominations, reported the following bill:

SB 915 (Pr. No. 1757) (Rereported) (Concurrence)

An Act providing for the capital budget for fiscal year 2021-2022; itemizing public improvement projects, furniture and equipment projects, transportation assistance, redevelopment assistance projects, flood control projects and Pennsylvania Fish and Boat Commission projects leased or assisted by the Department of General Services and other State agencies, together with their estimated financial costs; authorizing the incurring of debt without the approval of the electors for the purpose of financing the projects to be constructed, acquired or assisted by the Department of General Services and other State agencies; authorizing the use of current revenue for the purpose of financing the projects to be constructed, acquired or assisted by the Department of General Services and other State agencies stating the estimated useful life of the projects; and making appropriations.

SPECIAL ORDER OF BUSINESS SUPPLEMENTAL CALENDAR No. 1

MOTION NOTWITHSTANDING SENATE RULE 12

The PRESIDING OFFICER. The Chair recognizes the gentleman from Lancaster, Senator Aument.

Senator AUMENT. Mr. President, as a special order of business, I call up Senate Supplemental Calendar No. 1 and move the Senate proceed to consider Senate Bill No. 691 and Senate Bill

No. 967, notwithstanding the provisions of Senate Rule 12(p)(2)(ii).

On the question, Will the Senate agree to the motion?

A voice vote having been taken, the question was determined in the affirmative.

BILLS ON THIRD CONSIDERATION AND FINAL PASSAGE

SB 691 (Pr. No. 1770) -- The Senate proceeded to consideration of the bill, entitled:

An Act amending Title 42 (Judiciary and Judicial Procedure) of the Pennsylvania Consolidated Statutes, in organization and jurisdiction of courts of common pleas, further providing for courts of common pleas.

Considered the third time and agreed to, And the amendments made thereto having been printed as required by the Constitution,

On the question, Shall the bill pass finally?

The yeas and nays were taken agreeably to the provisions of the Constitution and were as follows, viz:

YEA-50

Argall	Dillon	Laughlin	Schwank
Aument	DiSanto	Martin	Stefano
Baker	Dush	Mastriano	Street
Bartolotta	Flynn	Mensch	Tartaglione
Boscola	Fontana	Muth	Tomlinson
Brewster	Gebhard	Phillips-Hill	Vogel
Brooks	Gordner	Pittman	Ward, Judy
Browne	Haywood	Regan	Ward, Kim
Cappelletti	Hughes	Robinson	Williams, Anthony H.
Collett	Hutchinson	Santarsiero	Williams, Lindsey
Comitta	Kane	Saval	Yaw
Corman	Kearney	Scavello	Yudichak
Costa	Langerholc		

NAY-0

A constitutional majority of all the Senators having voted "aye," the question was determined in the affirmative.

Ordered, That the Secretary of the Senate present said bill to the House of Representatives for concurrence.

SB 967 (Pr. No. 1771) -- The Senate proceeded to consideration of the bill, entitled:

An Act establishing the Women, Infants and Children State Advisory Board.

Considered the third time and agreed to, And the amendments made thereto having been printed as required by the Constitution,

On the question, Shall the bill pass finally?



The PRESIDING OFFICER. The Chair recognizes the gentlewoman from Berks, Senator Schwank.

Senator SCHWANK. Mr. President, Senate Bill No. 967 will create an advisory board for the Special Supplemental Nutrition Program for Women, Infants and Children, better known as WIC. This legislation is the cumulative effort of many advocates and providers: the Bureau of WIC, Department of Health, and, especially, the continued support of Senator Brooks and her staff, who have joined me on countless meetings over the past year regarding WIC. The Federally funded program provides low-income mothers with fresh fruits, vegetables, formula, and other groceries for their families at no cost to the State. However, it has been suffering from declining participation and has failed to evolve along with the needs of its participants, who end up relying on State-funded SNAP benefits, or, as we know them, food stamp benefits.

For example, WIC is the largest purchaser of baby formula. When the nation saw, and continues to see, a crippling shortage, moms would have to stop at their local WIC office to get their benefit check before they could even start looking for what formula was left. Now, with gas and grocery prices on the rise, these moms face even more barriers than before. Many of our other programs offer EBT cards for easier access, and some other States even offer this benefit through a downloadable app. We know there is room for improvement; the providers have told us this. This advisory board will be tasked to recommend best practices to increase enrollment and to remove barriers to access. The increased participation brings in more Federal funding which, in turn, saves State dollars and provides more Pennsylvania families with a healthy start. This is a bargain, Mr. President. On behalf of all, or many of, the Pennsylvania mothers and their babies who currently, or could possibly, benefit from the WIC program, I ask for an affirmative vote. Thank you.

And the question recurring,  
Shall the bill pass finally?

The yeas and nays were taken agreeably to the provisions of the Constitution and were as follows, viz:

YEA-49

Argall	Dillon	Langerholc	Schwank
Aument	DiSanto	Laughlin	Stefano
Baker	Dush	Martin	Street
Bartolotta	Flynn	Mastriano	Tartaglione
Boscola	Fontana	Mensch	Tomlinson
Brewster	Gebhard	Muth	Vogel
Brooks	Gordner	Phillips-Hill	Ward, Judy
Browne	Haywood	Pittman	Ward, Kim
Cappelletti	Hughes	Regan	Williams, Anthony H.
Collett	Hutchinson	Robinson	Williams, Lindsey
Comitta	Kane	Santarsiero	Yaw
Corman	Kearney	Saval	Yudichak
Costa			

NAY-1

Scavello

A constitutional majority of all the Senators having voted "aye," the question was determined in the affirmative.

Ordered, That the Secretary of the Senate present said bill to the House of Representatives for concurrence.

**SPECIAL ORDER OF BUSINESS  
SUPPLEMENTAL CALENDAR No. 2**

SENATE CONCURS IN HOUSE AMENDMENTS

**SB 915 (Pr. No. 1757)** -- The Senate proceeded to consideration of the bill, entitled:

An Act providing for the capital budget for fiscal year 2021-2022; itemizing public improvement projects, furniture and equipment projects, transportation assistance, redevelopment assistance projects, flood control projects and Pennsylvania Fish and Boat Commission projects leased or assisted by the Department of General Services and other State agencies, together with their estimated financial costs; authorizing the incurring of debt without the approval of the electors for the purpose of financing the projects to be constructed, acquired or assisted by the Department of General Services and other State agencies; authorizing the use of current revenue for the purpose of financing the projects to be constructed, acquired or assisted by the Department of General Services and other State agencies stating the estimated useful life of the projects; and making appropriations.

On the question,  
Will the Senate concur in the amendments made by the House to Senate Bill No. 915?

The PRESIDING OFFICER. The Chair recognizes the gentleman from Lancaster, Senator Aument.

Senator AUMENT. Mr. President, I move that the Senate do concur in the amendments made by the House to Senate Bill No. 915.

On the question,  
Will the Senate agree to the motion?

The yeas and nays were required by Senator AUMENT and were as follows, viz:

YEA-50

Argall	Dillon	Laughlin	Schwank
Aument	DiSanto	Martin	Stefano
Baker	Dush	Mastriano	Street
Bartolotta	Flynn	Mensch	Tartaglione
Boscola	Fontana	Muth	Tomlinson
Brewster	Gebhard	Phillips-Hill	Vogel
Brooks	Gordner	Pittman	Ward, Judy
Browne	Haywood	Regan	Ward, Kim
Cappelletti	Hughes	Robinson	Williams, Anthony H.
Collett	Hutchinson	Santarsiero	Williams, Lindsey
Comitta	Kane	Saval	Yaw
Corman	Kearney	Scavello	Yudichak
Costa	Langerholc		

NAY-0

A constitutional majority of all the Senators having voted "aye," the question was determined in the affirmative.

Ordered, That the Secretary of the Senate inform the House of Representatives accordingly.

**UNFINISHED BUSINESS  
BILLS REPORTED FROM COMMITTEE**

Senator PITTMAN, from the Committee on Urban Affairs and Housing, reported the following bills:

**SB 1254 (Pr. No. 1781) (Amended)**

An Act amending the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, in realty transfer tax, further providing for transfer of tax.

**SB 1282 (Pr. No. 1742)**

An Act amending the act of May 19, 1995 (P.L.33, No.3), known as the Economic Development Agency, Fiduciary and Lender Environmental Liability Protection Act, further providing for definitions.

**HB 2209 (Pr. No. 2976)**

An Act amending Title 68 (Real and Personal Property) of the Pennsylvania Consolidated Statutes, in land banks, further providing for legislative findings and purpose, for board, for powers and for disposition of property and providing for exemption from realty transfer tax.

**HB 2210 (Pr. No. 2575)**

An Act amending the act of November 26, 2008 (P.L.1672, No.135), known as the Abandoned and Blighted Property Conservatorship Act, further providing for definitions.

**BILLS ON FIRST CONSIDERATION**

Senator COLLETT. Mr. President, I move that the Senate do now proceed to consideration of all bills reported from committees for the first time at today's Session.

The motion was agreed to by voice vote.  
The bills were as follows:

**SB 1049, SB 1201, SB 1254, SB 1282, HB 1571, HB 2139, HB 2209, HB 2210 and HB 2216.**

And said bills having been considered for the first time,  
Ordered, To be printed on the Calendar for second consideration.

**ANNOUNCEMENTS BY THE SECRETARY**

The following announcements were read by the Secretary of the Senate:

SENATE OF PENNSYLVANIA  
COMMITTEE MEETINGS

MONDAY, JUNE 20, 2022

12:00 P.M.	COMMUNITY, ECONOMIC AND RECREATIONAL DEVELOPMENT (to consider House Bills No. 2265 and 1952; and House Resolution No. 203)	Room 8E-B East Wing (LIVE STREAMED)
12:45 P.M.	ENVIRONMENTAL RESOURCES AND ENERGY (to consider House Bill No. 1780)	Room 461 Main Capitol
Off the Floor	AGRICULTURE AND RURAL AFFAIRS (to consider House Bills No. 223 and 2157)	Rules Cmte. Conf. Rm.

Off the Floor	APPROPRIATIONS (to consider Senate Bills No. 1124 and 1171; and House Bill No. 1421)	Senate Chamber (LIVE STREAMED)
Off the Floor	RULES AND EXECUTIVE NOMINATIONS (to consider Senate Bill No. 709; and certain Executive Nominations)	Senate Chamber (LIVE STREAMED)
Off the Floor	URBAN AFFAIRS AND HOUSING (to consider Senate Bills No. 1135 and 1281)	Rules Cmte. Conf. Rm.

TUESDAY, JUNE 21, 2022

9:00 A.M.	VETERANS AFFAIRS AND EMERGENCY PREPAREDNESS (S) and VETERANS AFFAIRS AND EMERGENCY PREPAREDNESS (H) (joint informational meeting with the Pennsylvania Wing of the Civil Air Patrol (CAP), who will provide the committee with their annual review)	Room 60 East Wing
10:00 A.M.	VETERANS AFFAIRS AND EMERGENCY PREPAREDNESS (to consider Senate Bills No. 1152 and 1286; and House Bills No. 397, 1867 and 2412)	Room 8E-A East Wing (LIVE STREAMED)
10:30 A.M.	HEALTH AND HUMAN SERVICES (public hearing on State contract with Credentia providing testing for Certified Nurse Aides)	Hrg. Rm. 1 North Office (LIVE STREAMED)
12:00 P.M.	EDUCATION (to consider Senate Bills No. 766, 1243, 1277 and 1278; and House Bill No. 2169)	Room 8E-A East Wing (LIVE STREAMED)

**PETITIONS AND REMONSTRANCES**

The PRESIDING OFFICER. The Chair recognizes the gentlewoman from Allegheny, Senator Lindsey Williams.

Senator L. WILLIAMS. Mr. President, I am submitting corrected remarks on House Concurrent Regulatory Review Resolution No. 1 for the record. Thank you.

The PRESIDING OFFICER. Without objection, the remarks will be spread upon the record.

*(The following prepared remarks were made part of the record at the request of the gentlewoman from Allegheny, Senator L. WILLIAMS:)*

[Correction to remarks on House Concurrent Regulatory Resolution No. 1 submitted by Senator Lindsey Williams via letter written to the Secretary/Parliamentarian.]

Replace "I ask the Members for a negative vote on the letter disapproving this regulation." with "I ask the Members for a negative vote on the disapproval resolution."

The PRESIDING OFFICER. The Chair recognizes the gentleman from Lancaster, Senator Martin.

Senator MARTIN. Mr. President, I rise today to speak on Senate Resolution No. 311, where Senator Corman, Senator Dush, and I honor and congratulate the Pennsylvania State University 2022 Wrestling Team on its 9th NCAA Division I National Wrestling Championship in the past 12 years and 10th team title over-

all. Senate Resolution No. 311 also celebrates the respective individual wins of several members of that team and recognizes head coach Cael Sanderson and his outstanding coaching staff. As mentioned in our resolution, five of the Penn State wrestlers--Roman Bravo-Young, Nick Lee, Carter Starocci, Aaron Brooks, and Max Dean--won individual NCAA titles in their respective weight classes while also earning All-American distinctions. Greg Kerkvliet also was named All-American and ultimately finished fourth in the tournament.

The team as a whole featured 7 All-Americans this year, notched a tournament-best 91 takedowns overall, and also won the Big Ten championship. Since coach Sanderson's arrival over a decade ago, Penn State wrestlers have a 45-5 record in crucial semifinal bouts at the NCAA tournament, which has ultimately translated into 32 individual titles, or just under a third of all individual championships that could have been won across the various weight classes. In fact, Penn State is the only team during that same time period to have at least one champion from each weight class. These stats are incredible and, quite frankly, a testament to the program built by the collective coaching staff. Mr. President, I ask my colleagues to join me in celebrating and congratulating these young men on their outstanding efforts both on and off the mat, as well as head coach Cael Sanderson and the rest of his coaching staff, and to wish them the best of luck as they enter the 2022-2023 season.

Thank you, Mr. President.

The PRESIDING OFFICER. The Chair recognizes the gentlewoman from Montgomery, Senator Collett.

Senator COLLETT. Mr. President, today I rise in support of a resolution I am introducing with my colleague and cochair of the Committee on Aging and Youth, Senator Judy Ward, to recognize today, June 15, as Elder Abuse Awareness Day in the Commonwealth. The World Health Organization defines elder abuse as a single or repeated act, or lack of appropriate action, occurring within any relationship where there is an expectation of trust that causes harm or distress to an older person. Elder abuse can include physical and emotional abuse, neglect, willful deprivation, and financial exploitation. Tragically, 1 in 10 Americans aged 60 or older have experienced some form of elder abuse. The Pennsylvania Department of Aging, in partnership with its network of 52 local Area Agencies on Aging, works hard to protect our seniors by providing protective services and other programs that promote health, preserve dignity, and support independence. In the last year alone, the department noted more than 39,000 allegations of elder abuse and neglect, and it is believed that the number of cases is actually much higher, as elder abuse often goes unreported. One study estimates that only 1 in 24 cases of abuse is reported to authorities. The perpetrators of elder abuse can be male or female and are often a paid care worker, an adult child, or even a spouse. Sadly, in almost 60 percent of elder abuse or neglect incidents, the perpetrator is a family member.

Social isolation and mental impairment, such as dementia or Alzheimer's disease, can make an older person especially vulnerable to abuse. In fact, recent studies show that nearly half of those with dementia experience abuse or neglect. The signs of elder abuse are varied in their presentation. A victim may exhibit emotional and behavioral signs such as depression, anxiety, or trouble sleeping; physical signs such as bruises, broken bones, or sudden

decline in physical health; and even financial signs such as unusual changes in money management, odd or sudden changes to wills or other financial documents, or unpaid bills. To prevent elder abuse, it is important for us to familiarize ourselves with the signs of abuse, educate ourselves and our loved ones on how to combat elder abuse, report suspected cases, and take steps now to ensure that as we and our loved one's age, the proper care plans are in place. As legislators, it is important for us to arm our local AAAs with the proper resources and staff to respond to elder abuse in a timely and effective manner. If you suspect that elder abuse is occurring to someone you know, I urge you to call the 24-hour statewide elder abuse hotline at 1-800-490-8505. Our aging friends, neighbors, and family members deserve to feel safe and protected, and by bringing awareness to the signs and prevalence of elder abuse, we can make a difference in the lives of some of the most vulnerable Pennsylvanians.

Thank you, Mr. President.

The PRESIDING OFFICER. The Chair recognizes the gentlewoman from Blair, Senator Judy Ward.

Senator J. WARD. Mr. President, Senator Collett, thank you. Today I rise to share a resolution I sponsored with my colleague from Montgomery County that designates June 15, 2022, as Elder Abuse Awareness Day in Pennsylvania. The number of elder abuse cases recorded by the Pennsylvania Department of Aging is alarming. As chair of the Committee on Aging and Youth, I am deeply concerned about the number of cases and their increase over the past several years. This should be a matter of deep concern to all Pennsylvanians. While pausing to remember how many of our senior citizens are victims of elder abuse, we must also highlight the services that are available to prevent it from happening. The Department of Aging educates Pennsylvanians about elder abuse, how to spot the signs when it happens, and what can be done to prevent it. With proper information, informed citizens can detect abuse and prevent it from ever happening. Whether the abuse is physical violence, abandonment, or financial exploitation, the effects of elder abuse ripple beyond the victims, who are our most vulnerable Pennsylvanians. Loved ones, friends, and fellow community members are also affected. This is why highlighting elder abuse and the ways to detect and prevent it are critical for all Pennsylvanians. I urge my colleagues to join us in supporting this resolution.

Thank you, Mr. President.

The PRESIDING OFFICER. The Chair recognizes the gentleman from Allegheny, Senator Costa.

Senator COSTA. Mr. President, as indicated, on behalf of Senator Tartaglione, I offer her petition remarks in support of the increase in minimum wage. Thank you.

The PRESIDING OFFICER. Without objection, the remarks will be spread upon the record.

*(The following prepared remarks were made part of the record at the request of the gentleman from Allegheny, Senator COSTA, on behalf of the gentlewoman from Philadelphia, Senator TARTAGLIONE:)*

Mr. President, I rise because today marks 5,820 days since our Commonwealth's legislature last passed an increase in Pennsylvania's minimum wage. It is no secret that we are dealing with an economy that is leaving people behind, Mr. President. As we continue to see a growing divide between those with wealth and those who are struggling, a new

estimate says America is home to nearly 800 billionaires with a combined net worth in the trillions. This is a wealth disparity rarely seen in our history, and we have heard time and time again about trickle-down economics. That it is good that we have people who are that wealthy in America because they are reinvesting their money, and it is trickling down and invigorating the economy at all levels.

Mr. President, I invite any of the Leaders here, or the billionaires holding so much of our nation's wealth, down to my district to look around. Come down to the 2nd Senatorial District and tell the people who live in my communities that it is good we have such obscene wealth in our nation when we have such high levels of poverty rampant around our nation and right here in our own State. Mr. President, this is not a speech on the tax policy or if, in fact, we should have billionaires at all. This is a speech on the fact that we are failing our lowest earners--the people who need us most. We have a chance to reverse the decades of failed trickle-down economics. We must shift to lifting. Lifting from the bottom. Lifting by bringing the people who need help and support the most into the economy and ensuring they are provided with a livable wage. A livable wage, like what would be ensured in Senate Bill No. 12. Senate Bill No. 12 would put Pennsylvania and Pennsylvanians on the path to \$15 an hour. We are not going to be creating billionaires out of the people who would see an increase in their pay under Senate Bill No. 12, but you know what we would see? Parents who only need to work one 40-hour-a-week job to put food on the table and a roof over their heads. We would see workers earn a wage that is dignified and worthy. We have the chance right now, Mr. President. We have the bill right now. But what we apparently need now is the heart. Let us show Pennsylvania we have the heart and pass Senate Bill No. 12.

Thank you, Mr. President.

The PRESIDING OFFICER. The Chair recognizes the gentleman from Delaware, Senator Kearney.

Senator KEARNEY. Mr. President, I rise today in support of Senate Resolution No. 295. Senate Resolution No. 295 commemorates the 132nd anniversary of Korean-American Citizenship Day on June 19. June 19 marks the date of the first Korean American immigrant to get United States citizenship, and his home is located in the 26th Senatorial District. It is Mr. Philip Jaisohn. Philip Jaisohn was a Korean political refugee who made his home in Media, Pennsylvania, and made Philadelphia an overseas base for supporting Korean independence. He was inspired by the Continental Congresses of the United States, and he, along with Syngman Rhee, the first president of the Republic of Korea, and Han Kyong Chung organized the First Korean Congress in Philadelphia from April 14-16 in the year 1919, where the Korean Declaration of Independence was proclaimed.

Today, Korean American immigrants have established America as a new home and have naturalized to establish a new homeland for their children and future Korean Americans. These Korean American citizens live throughout the United States and are part of a vibrant and growing community. They are making important contributions in distinguished fields such as law, medicine, business, education, the arts, and my favorite, architecture. It is for many of these reasons that it is vital that the Senate body should join me in recognizing the contributions of these citizens and commemorate June 19 as Korean-American Citizenship Day.

Thank you, Mr. President.

### RECESS

The PRESIDING OFFICER. The Chair recognizes the gentleman from Lancaster, Senator Aument.

Senator AUMENT. Mr. President, I move that the Senate do now recess until Monday, June 20, 2022, at 1 p.m., Eastern Daylight Saving Time, unless sooner recalled by the President pro tempore.

The motion was agreed to by voice vote.

The Senate recessed at 1:27 p.m., Eastern Daylight Saving Time.