

AMENDMENTS TO HOUSE BILL NO. 1189

Sponsor: REPRESENTATIVE SAYLOR

Printer's No. 2742

1 Amend Bill, page 3, lines 11 through 21, by striking out all
2 of said lines and inserting

3 Amending Title 35 (Health and Safety) of the Pennsylvania
4 Consolidated Statutes, providing for COVID-19 enforcement
5 officer disability benefits and for volunteer emergency
6 responders employer tax credit.

7 Amend Bill, page 16, lines 29 and 30; pages 17 through 20,
8 lines 1 through 30; page 21, lines 1 through 5; by striking out
9 all of said lines on said pages and inserting

10 Section 1. Title 35 of the Pennsylvania Consolidated
11 Statutes is amended by adding chapters to read:

12 CHAPTER 57

13 COVID-19 ENFORCEMENT OFFICER DISABILITY BENEFITS

14 Sec.

15 5701. Scope of chapter.

16 5702. Enforcement officer disability benefits.

17 § 5701. Scope of chapter.

18 This chapter relates to enforcement officer disability
19 benefits relating to COVID-19.

20 § 5702. Enforcement officer disability benefits.

21 (a) General rule.--A person covered under section 1(a) of
22 the act of June 28, 1935 (P.L.477, No.193), referred to as the
23 Enforcement Officer Disability Benefits Law, who contracts or is
24 diagnosed with coronavirus disease 2019 (COVID-19), as
25 identified in the proclamation of disaster emergency issued by
26 the Governor on March 6, 2020, published at 50 Pa.B. 1644 (March
27 21, 2020), or is subject to quarantine resulting from exposure
28 to COVID-19, and by reason thereof is temporarily incapacitated
29 from performing his duties, shall be compensated in accordance
30 with section 1(a) of the the Enforcement Officer Disability
31 Benefits Law.

32 (b) Limitation.--A benefit received under subsection (a)
33 shall be limited to 60 days for each incident.

34 CHAPTER 74A

35 COVID-19 VOLUNTEER EMERGENCY RESPONDERS

EMPLOYER TAX CREDIT

Sec.

74A01. Scope of chapter.

74A02. Definitions.

74A03. Volunteer responders employer tax credit.

74A04. Limitations.

74A05. Carryover, carryback and sale or assignment of tax credit.

74A06. Department duties.

74A07. Applicability.

§ 74A01. Scope of chapter.

This chapter relates to the volunteer responders employer tax credit.

§ 74A02. Definitions.

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

"Department." The Department of Community and Economic Development of the Commonwealth.

"Line of duty." Going to, coming from or during fire prevention and safety activities, including fire prevention, first aid, rescue and salvage, ambulance service, fire police work, assistance at accidents, control of crowds both on the fire grounds and at occasions of public or general assembly, animal rescue, abatement of conditions due to storm, flood or general peril, abatement or removal of hazards to safety and other activities as are commonly undertaken by fire companies, ambulance services or rescue squads or affiliated organizations.

"Qualified tax liability." The liability for taxes imposed under Article III, IV, VI, VII, VIII, IX or XV of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971. The term shall not include tax withheld by an employer from an employee under Article III of the Tax Reform Code of 1971.

"Tax credit." The volunteer emergency responders employer tax credit provided under this chapter.

"Taxpayer." A person that has a qualified tax liability as defined in this chapter.

"Volunteer emergency responder." A member of a volunteer emergency service organization who is in the employ of the Commonwealth, a political subdivision or an employer.

"Volunteer emergency service organization." An organization that is a volunteer fire company, volunteer ambulance service or volunteer rescue company, as those terms are defined in this title, or volunteer hazardous material response team.

§ 74A03. Volunteer responders employer tax credit.

(a) Application.--A taxpayer may apply to the department for a tax credit under this section. The application shall be submitted on the form required by the department and shall include all of the following information:

(1) The name and address of the taxpayer.

1 (2) Documentation of the following for each eligible
2 volunteer emergency responder in which a tax credit is being
3 claimed:

4 (i) the name of the volunteer emergency responder;

5 (ii) the address of the volunteer emergency
6 responder;

7 (iii) The number of hours the volunteer emergency
8 responder missed work due to serving in the line of duty;
9 and

10 (iv) the amount of wages paid to the volunteer
11 emergency responder during missed work due to serving in
12 the line of duty.

13 (3) Any other information required by the department.

14 (b) Review and approval.--The department shall:

15 (1) Review and approve applications according to the
16 order applications are received and the availability of tax
17 credits.

18 (2) Notify an applicant within 30 days of receipt of the
19 application of the department's determination.

20 (c) Certificate.--Upon approval of an application, the
21 department shall award the taxpayer a tax credit to be used
22 against qualified tax liabilities in accordance with this
23 chapter and issue the recipient a tax credit certificate.
24 § 74A04. Limitations.

25 (a) Amount.--A tax credit certificate issued under this
26 section shall equal the least of the sum of wages paid to all
27 the taxpayer's volunteer emergency responders during the taxable
28 year in which the tax credit is being sought, 20% of a
29 taxpayer's qualified tax liability or \$10,000.

30 (b) Prohibition.--In granting tax credits, the department
31 may not grant more than \$5,000,000 in tax credit certificates in
32 a fiscal year.

33 § 74A05. Carryover, carryback and sale or assignment of tax
34 credit.

35 (a) General rule.--If the taxpayer cannot use the entire
36 amount of the tax credit for the taxable year in which the
37 taxpayer is eligible for the credit, the excess may be carried
38 over to succeeding taxable years and used as a credit against
39 the qualified tax liability of the taxpayer for those taxable
40 years. Each time the tax credit is carried over to a succeeding
41 taxable year, it shall be reduced by the amount that was used as
42 a credit during the immediately preceding taxable year. The tax
43 credit provided by this chapter may be carried over and applied
44 to succeeding taxable years for no more than one taxable year
45 following the first taxable year for which the taxpayer was
46 entitled to claim the credit.

47 (b) Application.--A tax credit approved by the department in
48 a taxable year shall first be applied against the taxpayer's
49 qualified liability for the current taxable year as of the date
50 on which the credit was approved before the tax credit can be
51 applied against any tax liability under subsection (a).

1 (c) Limitations.--A taxpayer is not entitled to carry back,
2 obtain a refund of, sell or assign an unused tax credit.

3 § 74A06. Department duties.

4 (a) Guidelines.--The department shall develop written
5 guidelines necessary for the implementation and administration
6 of this chapter. The guidelines shall be posted on the
7 department's publicly accessible Internet website.

8 (b) Report to General Assembly.--

9 (1) No later than June 1, 2021, and each June 1
10 thereafter, the department shall submit a report on the
11 effectiveness of the tax credits granted under this chapter.
12 The report shall include the names of taxpayers who were
13 issued tax credits as of the date of the report. The report
14 may include recommendations for changes in the calculation or
15 administration of the tax credits and other information as
16 the department deems appropriate.

17 (2) The report shall be submitted to all of the
18 following:

19 (i) The chairperson and minority chairperson of the
20 Appropriations Committee of the Senate.

21 (ii) The chairperson and minority chairperson of the
22 Finance Committee of the Senate.

23 (iii) The chairperson and minority chairperson of
24 the Appropriations Committee of the House of
25 Representatives.

26 (iv) The chairperson and minority chairperson of the
27 Finance Committee of the House of Representatives.

28 § 74A07. Applicability.

29 This chapter shall apply to taxable years beginning after
30 December 31, 2019.

31 Section 2. This act shall take effect as follows:

32 (1) The addition of 35 Pa.C.S. Ch. 74A shall take effect
33 in 60 days.

34 (2) The remainder of this act shall take effect
35 immediately.