

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2370 Session of 2015

INTRODUCED BY MOUL, PICKETT, PETRARCA, ZIMMERMAN, MAHONEY,
GREINER, MILLARD, FEE, B. MILLER, CUTLER, BLOOM, LONGIETTI,
SAYLOR, DIAMOND, MCGINNIS, CAUSER AND GIBBONS,
SEPTEMBER 23, 2016

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 23, 2016

AN ACT

1 Amending the act of July 13, 2016 (P.L.526, No.84), entitled,
2 "An act amending the act of March 4, 1971 (P.L.6, No.2),
3 entitled 'An act relating to tax reform and State taxation by
4 codifying and enumerating certain subjects of taxation and
5 imposing taxes thereon; providing procedures for the payment,
6 collection, administration and enforcement thereof; providing
7 for tax credits in certain cases; conferring powers and
8 imposing duties upon the Department of Revenue, certain
9 employers, fiduciaries, individuals, persons, corporations
10 and other entities; prescribing crimes, offenses and
11 penalties,' as follows:

12 In sales and use tax:
13 further providing for definitions, for exclusions
14 from tax, for discount and for crimes.
15 In personal income tax:
16 further providing for definitions, for classes of
17 income and for tax withheld;
18 providing for contributions for tuition account
19 programs; and
20 further providing for requirement of withholding tax,
21 for information statement, for time for filing employers'
22 returns, for payment of taxes withheld, for employer's
23 liability for withheld taxes, for employer's failure to
24 withhold, for declarations of estimated tax and for
25 citation authority.
26 In corporate net income tax:
27 further providing for reports and payment of tax;
28 providing for amended reports; and
29 further providing for enforcement, rules and
30 regulations and inquisitorial powers of the department.
31 In bank and trust company shares tax:

1 further providing for imposition of tax, for
2 ascertainment of taxable amount and exclusion of United
3 States obligations, for apportionment and for
4 definitions.
5 In gross receipts tax:
6 further providing for imposition of tax.
7 In realty transfer tax:
8 further providing for definitions, for exempt parties
9 and for excluded transactions.
10 In cigarette tax:
11 further providing for incidence and rate of tax, for
12 floor tax, for stamp to evidence the tax, for commissions
13 on sales and for disposition of certain funds.
14 Imposing a tobacco products tax.
15 In research and development tax credit:
16 further providing for time limitations.
17 In film production tax credit:
18 making editorial changes;
19 further providing for scope of article, definitions
20 and for limitations;
21 providing for reissuance of film production tax
22 credits, for concert rehearsal and tour and for video
23 game production.
24 Establishing the coal refuse energy and reclamation tax
25 credit.
26 Establishing the waterfront development tax credit.
27 In tax credit for new jobs:
28 further providing for definitions and for tax
29 credits.
30 In city revitalization and improvement zones:
31 further providing for definitions and for
32 establishment of contracting authority;
33 providing for contracting authority duties;
34 further providing for approval, for functions of
35 contracting authorities, for qualified businesses, for
36 funds, for reports, for calculation of baseline, for
37 certification, for transfers, for restrictions, for
38 transfer of property, for Commonwealth pledges and for
39 guidelines; and
40 providing for review.
41 Establishing the Manufacturing and Investment Tax Credit.
42 In neighborhood assistance tax credit:
43 further providing for definitions, for tax credit and
44 for grant of tax credit.
45 In neighborhood improvement zones:
46 further providing for definitions and for
47 Neighborhood Improvement Zone Funds; and
48 providing for taxes, for property assessment and for
49 exceptions.
50 In Keystone Special Development Zone Program:
51 further providing for Keystone Special Development
52 Zone tax credit.
53 Providing for keystone opportunity zones, keystone
54 opportunity expansion zones and keystone opportunity
55 improvement zones.
56 Providing for mixed-use development tax credit, the
57 Mixed-use Development Program and Mixed-use Development

1 Program Fund.
2 Providing for Keystone Innovation Zones.
3 In malt beverage tax:
4 further providing for limited tax credits.
5 In inheritance tax:
6 further providing for definitions, for transfers not
7 subject to tax and for deductions not allowed.
8 Providing for table game taxes.
9 In procedure and administration:
10 further providing for petition procedure.
11 Establishing the computer data center equipment incentive
12 program.
13 Providing for a tax amnesty program.
14 Making related repeals.
15 Further providing for preemption of local government tax.
16 Directing the Office of Attorney General to attempt to
17 obtain the consent of participating manufacturers under the
18 Master Settlement Agreement for amendments.
19 Providing for applicability for imposed taxes," further
20 providing for the applicability of realty transfer tax
21 exclusion provisions.

22 The General Assembly of the Commonwealth of Pennsylvania
23 hereby enacts as follows:

24 Section 1. Section 51(11) of the act of July 13, 2016 (P.L.
25 526, No. 84), entitled, "An act amending the act of March 4,
26 1971 (P.L.6, No.2), entitled 'An act relating to tax reform and
27 State taxation by codifying and enumerating certain subjects of
28 taxation and imposing taxes thereon; providing procedures for
29 the payment, collection, administration and enforcement thereof;
30 providing for tax credits in certain cases; conferring powers
31 and imposing duties upon the Department of Revenue, certain
32 employers, fiduciaries, individuals, persons, corporations and
33 other entities; prescribing crimes, offenses and penalties,' as
34 follows:

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7 credits, for concert rehearsal and tour and for video
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9 Establishing the coal refuse energy and reclamation tax
10 credit.

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12 In tax credit for new jobs:

13 further providing for definitions and for tax
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15 In city revitalization and improvement zones:

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17 establishment of contracting authority;

18 providing for contracting authority duties;

19 further providing for approval, for functions of
20 contracting authorities, for qualified businesses, for
21 funds, for reports, for calculation of baseline, for
22 certification, for transfers, for restrictions, for
23 transfer of property, for Commonwealth pledges and for
24 guidelines; and

25 providing for review.

26 Establishing the Manufacturing and Investment Tax Credit.

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2 Neighborhood Improvement Zone Funds; and
3 providing for taxes, for property assessment and for
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6 further providing for Keystone Special Development
7 Zone tax credit.

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10 improvement zones.

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12 Mixed-use Development Program and Mixed-use Development
13 Program Fund.

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23 Establishing the computer data center equipment incentive
24 program.

25 Providing for a tax amnesty program.

26 Making related repeals.

27 Further providing for preemption of local government tax.

28 Directing the Office of Attorney General to attempt to
29 obtain the consent of participating manufacturers under the
30 Master Settlement Agreement for amendments.

1 Providing for applicability for imposed taxes," is
2 amended to read:

3 Section 51. This act shall apply as follows:

4 * * *

5 (11) The following shall apply:

6 (i) The amendment or addition of the following
7 provisions of the act shall apply to transfers [at least
8 60 days following the effective date of this section]
9 made after December 31, 2012:

10 [(i)] (A) The [definitions] definition of
11 "conservancy" [and "veterans' organization"] in
12 section 1101-C.

13 [(ii) Section 1102-C.2.

14 [(iii)] (B) Section 1102-C.3(18) [and (24)].

15 (ii) The amendment or addition of the following
16 provisions of the act shall apply to transfers made after
17 September 12, 2016:

18 (A) The definition of "veterans' organization"
19 in section 1101-C.

20 (B) Section 1102-C.2.

21 (C) Section 1102-C.3(24).

22 Section 2. The amendment of section 51(11) of the act shall
23 apply retroactively to July 13, 2016.

24 Section 3. This act shall take effect immediately.