
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1077 Session of
2017

INTRODUCED BY CALTAGIRONE, TAYLOR, FREEMAN, McNEILL, SOLOMON,
DRISCOLL AND BULLOCK, APRIL 7, 2017

REFERRED TO COMMITTEE ON FINANCE, APRIL 7, 2017

AN ACT

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

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

15 Section 1. The definition of "community services" in section
16 1902-A of the act of March 4, 1971 (P.L.6, No.2), known as the
17 Tax Reform Code of 1971, is amended and the section is amended
18 by adding definitions to read:

19 Section 1902-A. Definitions.--The following words, terms and
20 phrases, when used in this article, shall have the meanings
21 ascribed to them in this section, except where the context
22 clearly indicates a different meaning:

23 * * *

1 "Community services." Any type of counseling and advice,
2 emergency assistance, food assistance, homeless housing
3 assistance or medical care furnished to individuals or groups in
4 an impoverished area.

5 * * *

6 "Homeless housing assistance." A program or project designed
7 to prevent or reduce homelessness or provide greater access to
8 housing or shelter for individuals who are homeless or at
9 immediate risk of becoming homeless.

10 * * *

11 "Land bank jurisdiction." As defined in 68 Pa.C.S. § 2103
12 (relating to definitions).

13 * * *

14 Section 2. Section 1903-A of the act is amended to read:

15 Section 1903-A. Public Policy.--It is hereby declared to be
16 public policy of this Commonwealth to encourage investment by
17 business firms in offering neighborhood assistance and providing
18 job training, education, crime prevention and community
19 services, to encourage contributions by business firms to
20 neighborhood organizations which offer and provide such
21 assistance and services and to promote qualified investments
22 made by private companies to rehabilitate, expand or improve
23 buildings or land which promote community economic development
24 and which occur in portions of impoverished areas which have
25 been designated as enterprise zones[.] or, in a case involving
26 homeless housing assistance, which are located in a land bank
27 jurisdiction.

28 Section 3. Section 1904-A(a) and (b.1) of the act, amended
29 July 13, 2016 (P.L.526, No.84), are amended and the section is
30 amended by adding a subsection to read:

1 Section 1904-A. Tax Credit.--(a) Any business firm which
2 engages or contributes to a neighborhood organization which
3 engages in the activities of providing neighborhood assistance,
4 comprehensive service projects, affordable housing, domestic
5 violence or veterans' housing assistance, job training or
6 education for individuals, community services or crime
7 prevention in an impoverished area or private company which
8 makes qualified investment to rehabilitate, expand or improve
9 buildings or land located within portions of impoverished areas
10 which have been designated as enterprise zones or, in a case
11 involving homeless housing assistance, which are located in a
12 land bank jurisdiction shall receive a tax credit as provided in
13 section 1905-A if the secretary annually approves the proposal
14 of such business firm or private company. The proposal shall set
15 forth the program to be conducted, the impoverished area
16 selected, the estimated amount to be invested in the program and
17 the plans for implementing the program.

18 * * *

19 (b.1) The secretary shall take into special consideration,
20 when approving applications for neighborhood assistance tax
21 credits, applications which involve:

22 (1) multiple projects in various markets throughout this
23 Commonwealth; [and]

24 (2) charitable food programs[.]; and

25 (3) homeless housing assistance.

26 * * *

27 (b.4) The secretary, in cooperation with the Department of
28 Human Services, shall promulgate guidelines for the approval or
29 disapproval of applications for tax credits by business firms
30 that provide homeless housing assistance.

1 * * *

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