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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 519 Session of  
2019

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INTRODUCED BY ORTITAY, T. DAVIS, HILL-EVANS, McNEILL AND MURT,  
FEBRUARY 19, 2019

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REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 19, 2019

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AN ACT

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

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

15 Section 1. Section 1701-A.1 of the act of March 4, 1971  
16 (P.L.6, No.2), known as the Tax Reform Code of 1971, added  
17 October 30, 2017 (P.L.672, No.43), is amended by adding  
18 definitions to read:

19 Section 1701-A.1. Definitions.

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

23 \* \* \*

1 "Hiring program for disabled individuals." A program  
2 implemented by a qualified taxpayer to employ and advance in  
3 employment qualified individuals with a disability as defined in  
4 section 3 of the Americans with Disabilities Act of 1990 (Public  
5 Law 101-336, 42 U.S.C. § 12102).

6 "Qualified taxpayer." An employer with two or more  
7 employees.

8 \* \* \*

9 Section 2. The act is amended by adding a section to read:

10 Section 1703-A.1. Employment and advancement of qualified  
11 individuals with a disability.

12 (a) General rule.--Except as otherwise provided by law,  
13 before a tax credit may be awarded to a qualified taxpayer, the  
14 department shall make a finding that the qualified taxpayer has  
15 implemented or is in the process of implementing a hiring  
16 program for disabled individuals.

17 (b) Guidelines.--The Department of Community and Economic  
18 Development, in conjunction with the Office of Vocational  
19 Rehabilitation of the Department of Labor and Industry and the  
20 Department of Human Services, shall establish guidelines for a  
21 hiring program for disabled individuals. The hiring program for  
22 disabled individuals must, at a minimum:

23 (1) Implement a 5% hiring goal for individuals with a  
24 disability.

25 (2) Invite current employees and new employees to self-  
26 identify with a disability.

27 (3) Reference a framework on employing individuals with  
28 a disability.

29 (4) Be applicable to an employer with two or more  
30 employees.

1           (5) Make considerations for different sizes of  
2           employers.

3           (6) Be fiscally obtainable for an employer.

4           (7) Be reviewed annually to identify progress and assess  
5           new objectives.

6           (c) Applicability.--This section does not apply to  
7           educational tax credits under Article XX-B of the act of March  
8           10, 1949 (P.L.30, No.14), known as the Public School Code of  
9           1949.

10          Section 3. This act shall take effect in 60 days.