

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 896 Session of 2019

INTRODUCED BY CALTAGIRONE, HILL-EVANS, MURT, KINSEY, KIRKLAND, DeLUCA, A. DAVIS, FREEMAN, INNAMORATO, HOHENSTEIN, HELM, SCHLOSSBERG, KORTZ AND HEFFLEY, MARCH 19, 2019

AS REPORTED FROM COMMITTEE ON URBAN AFFAIRS, HOUSE OF REPRESENTATIVES, AS AMENDED, JUNE 11, 2019

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:

1 \* \* \*

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

6 \* \* \*

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

11 \* \* \*

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

14 \* \* \*

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

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

29 Section 3. Section 1904-A(a) ~~and (b.1)~~ of the act are IS  
30 amended and the section is amended by adding a subsection to

<--

1 read:

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

19 \* \* \*

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

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

25 ~~(2) charitable food programs[.]; and~~

26 ~~(3) homeless housing assistance.~~

27 \* \* \*

28 ~~(b.4) The secretary, in cooperation with the Department of <--~~  
29 ~~Human Services, shall promulgate guidelines for the approval or~~  
30 ~~disapproval of applications for tax credits by business firms~~

1 ~~that provide homeless housing assistance.~~ THE DEPARTMENT SHALL <--  
2 REVISE GUIDELINES TO INCLUDE HOMELESS HOUSING ASSISTANCE  
3 PROGRAMS OR PROJECTS AMONG THE ELIGIBLE ACTIVITIES AND USES OF  
4 CONTRIBUTIONS UNDER THE PROGRAM.

5 \* \* \*

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