

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2408 Session of 2020

INTRODUCED BY MARKOSEK, BURGOS, ULLMAN, SANCHEZ, WEBSTER, RAVENSTAHL, CALTAGIRONE, HANBIDGE, T. DAVIS, McNEILL, DELLOSO, O'MARA, HARKINS, HILL-EVANS, READSHAW, MULLINS, DONATUCCI, WARREN, BURNS, BOYLE, HOHENSTEIN, KORTZ, KOSIEROWSKI, BIZZARRO, KINSEY, GALLOWAY, SCHWEYER, SHUSTERMAN, HOWARD, GREEN, FRANKEL, CIRESI, HELM AND MERSKI, APRIL 14, 2020

AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES, AS AMENDED, APRIL 20, 2020

AN ACT

1 Amending the act of April 9, 1929 (P.L.343, No.176), entitled  
2 "An act relating to the finances of the State government;  
3 providing for cancer control, prevention and research, for  
4 ambulatory surgical center data collection, for the Joint  
5 Underwriting Association, for entertainment business  
6 financial management firms, for private dam financial  
7 assurance and for reinstatement of item vetoes; providing for  
8 the settlement, assessment, collection, and lien of taxes,  
9 bonus, and all other accounts due the Commonwealth, the  
10 collection and recovery of fees and other money or property  
11 due or belonging to the Commonwealth, or any agency thereof,  
12 including escheated property and the proceeds of its sale,  
13 the custody and disbursement or other disposition of funds  
14 and securities belonging to or in the possession of the  
15 Commonwealth, and the settlement of claims against the  
16 Commonwealth, the resettlement of accounts and appeals to the  
17 courts, refunds of moneys erroneously paid to the  
18 Commonwealth, auditing the accounts of the Commonwealth and  
19 all agencies thereof, of all public officers collecting  
20 moneys payable to the Commonwealth, or any agency thereof,  
21 and all receipts of appropriations from the Commonwealth,  
22 authorizing the Commonwealth to issue tax anticipation notes  
23 to defray current expenses, implementing the provisions of  
24 section 7(a) of Article VIII of the Constitution of  
25 Pennsylvania authorizing and restricting the incurring of  
26 certain debt and imposing penalties; affecting every  
27 department, board, commission, and officer of the State  
28 government, every political subdivision of the State, and

1 certain officers of such subdivisions, every person,  
2 association, and corporation required to pay, assess, or  
3 collect taxes, or to make returns or reports under the laws  
4 imposing taxes for State purposes, or to pay license fees or  
5 other moneys to the Commonwealth, or any agency thereof,  
6 every State depository and every debtor or creditor of the  
7 Commonwealth," in emergency finance and tax provisions,  
8 providing for exemption from taxation.

9 The General Assembly of the Commonwealth of Pennsylvania  
10 hereby enacts as follows:

11 Section 1. The act of April 9, 1929 (P.L.343, No.176), known  
12 as The Fiscal Code, is amended by adding a section to read:

13 Section 104-A. Exemption from taxation.

14 A payment received by an individual from the United States

15 UNDER SECTION 2201 through the Coronavirus Aid, Relief and <--

16 Economic Security Act (Public Law 116-136) shall not be included

17 in the income, earned income or taxable income of the individual

18 for the 2020 tax year for the purpose of any of the following:

19 (1) The act of December 31, 1965 (P.L.1257, No.511),

20 known as The Local Tax Enabling Act.

21 (2) Article III of the act of March 4, 1971 (P.L.6,

22 No.2), known as the Tax Reform Code of 1971.

23 (3) The act of June 27, 2006 (1st Sp.Sess., P.L.1873,

24 No.1), known as the Taxpayer Relief Act.

25 Section 2. This act shall take effect immediately.