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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 907 Session of 2019

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INTRODUCED BY LEACH AND STREET, OCTOBER 18, 2019

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REFERRED TO FINANCE, OCTOBER 18, 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 personal income tax, further providing for  
11 classes of income.

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

14 Section 1. Section 303 of the act of March 4, 1971 (P.L.6,  
15 No.2), known as the Tax Reform Code of 1971, is amended by  
16 adding a subsection to read:

17 Section 303. Classes of income.--\* \* \*

18 (a.10) Notwithstanding any other provision of this article  
19 to the contrary and without regard to section 280E of the  
20 Internal Revenue Code of 1986, a deduction shall be allowed for  
21 an amount paid or incurred during the taxable year in carrying  
22 on a trade or business as a dispensary or grower/processor as  
23 those terms are defined under the act of April 17, 2016 (P.L.84,

1 No.16), known as the Medical Marijuana Act.

2 Section 2. The addition of section 303(a.10) of the act  
3 shall apply to taxable years commencing after December 31, 2019.

4 Section 3. This act shall take effect immediately.