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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 1153 Session of  
2020

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INTRODUCED BY A. WILLIAMS, STREET, COSTA AND KEARNEY,  
MAY 21, 2020

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REFERRED TO FINANCE, MAY 21, 2020

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

17 Section 303. Classes of Income.--(a) The classes of income  
18 referred to above are as follows:

19 (1) Compensation.

20 (i) All salaries, wages, commissions, bonuses and incentive  
21 payments whether based on profits or otherwise, fees, tips and  
22 similar remuneration received for services rendered whether

1 directly or through an agent and whether in cash or in property  
2 [except] unless exempt pursuant to the following:

3 (A) income derived from the United States Government for  
4 active duty outside the Commonwealth of Pennsylvania as a member  
5 of its armed forces and income from the United States Government  
6 or the Commonwealth of Pennsylvania for active State duty for  
7 emergency within or outside the Commonwealth of Pennsylvania,  
8 including duty ordered pursuant to 35 Pa.C.S. Ch. 76 (relating  
9 to Emergency Management Assistance Compact) [.] ; or

10 (B) income earned during the 2020 taxable year and derived  
11 from employment at a business concern that is included in one of  
12 the following categories: a grocery and related product merchant  
13 wholesaler; petroleum and petroleum products merchant wholesale;  
14 grocery store; or gasoline store, as those terms are defined by  
15 regulations of the department, during the proclamation of  
16 disaster emergency issued by the Governor on March 6, 2020,  
17 published at 50 Pa.B. 1644 (March 21, 2020), and any renewal of  
18 the state of disaster emergency.

19 \* \* \*

20 Section 2. Within 30 days of the effective date of this  
21 section, the department shall promulgate regulations to  
22 implement this act. The regulations shall be consistent with the  
23 North American Industry Classification System codes that  
24 correspond to the business concerns specified in this act.

25 Section 3. In order to facilitate the prompt implementation  
26 of this act, regulations promulgated by the department shall be  
27 deemed temporary regulations which shall not expire following  
28 publication. Temporary regulations promulgated under this act  
29 shall not be subject to:

30 (1) Section 612 of the act of April 9, 1929 (P.L.177,

1 No.175), known as The Administrative Code of 1929.

2 (2) Sections 201, 202, 203, 204 and 205 of the act of  
3 July 31, 1968 (P.L.769, No.240), referred to as the  
4 Commonwealth Documents Law.

5 (3) Sections 204(b) and 301(10) of the act of October  
6 15, 1980 (P.L.950, No.164), known as the Commonwealth  
7 Attorneys Act.

8 (4) The act of June 25, 1982 (P.L.633, No.181), known as  
9 the Regulatory Review Act.

10 Section 4. This act shall take effect immediately.