
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1114 Session of
2021

INTRODUCED BY RYAN, KAUFFMAN, RAPP, STAATS, JAMES, LONGIETTI,
DRISCOLL, NEILSON, N. NELSON, WEBSTER AND WHEELAND,
APRIL 7, 2021

REFERRED TO COMMITTEE ON COMMERCE, APRIL 7, 2021

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
29 certain officers of such subdivisions, every person,
30 association, and corporation required to pay, assess, or
31 collect taxes, or to make returns or reports under the laws
32 imposing taxes for State purposes, or to pay license fees or
33 other moneys to the Commonwealth, or any agency thereof,

1 every State depository and every debtor or creditor of the
2 Commonwealth," in emergency COVID-19 response, further
3 providing for Hospitality Industry Recovery Program.

4 The General Assembly of the Commonwealth of Pennsylvania
5 hereby enacts as follows:

6 Section 1. The definition of "eligible applicant" in section
7 134-C(e) of the act of April 9, 1929 (P.L.343, No.176), known as
8 The Fiscal Code, added February 5, 2021 (P.L.1, No.1), is
9 amended to read:

10 Section 134-C. Hospitality Industry Recovery Program.

11 * * *

12 (e) Definitions.--The following words and phrases when used
13 in this section shall have the meanings given to them in this
14 subsection unless the context clearly indicates otherwise:

15 * * *

16 "Eligible applicant." A for-profit entity that meets each of
17 the following:

18 (1) Is not publicly traded.

19 (2) Experienced a reduction in revenue in calendar year
20 2020, measured as follows:

21 (i) the applicant had gross receipts during the
22 first, second, third or fourth quarter in calendar year
23 2020 that demonstrate at least a 25% reduction from the
24 applicant's gross receipts during the same quarter in
25 calendar year 2019;

26 (ii) if the applicant was not in business during the
27 first or second quarter of calendar year 2019, but was in
28 business during the third and fourth quarters of calendar
29 year 2019, the applicant had gross receipts during the
30 first, second, third or fourth quarter of calendar year
31 2020 that demonstrate at least a 25% reduction from the

1 applicant's gross receipts during the third or fourth
2 quarter of calendar year 2019;

3 (iii) if the applicant was not in business during
4 the first, second or third quarter of calendar year 2019,
5 but was in business during the fourth quarter of calendar
6 year 2019, the applicant had gross receipts during the
7 first, second, third or fourth quarter of calendar year
8 2020 that demonstrate at least a 25% reduction from the
9 fourth quarter of calendar year 2019;

10 (iv) if the applicant was not in business during
11 calendar year 2019, but was in operation on February 15,
12 2020, the applicant had gross receipts during the second,
13 third or fourth quarter of calendar year 2020 that
14 demonstrate at least a 25% reduction from the gross
15 receipts of the entity during the first quarter of
16 calendar year 2020; or

17 (v) an applicant that was in operation in all four
18 quarters of calendar year 2019 is deemed to have
19 experienced the revenue reduction in subparagraph (i) if
20 the applicant experienced a reduction in annual receipts
21 of at least 25% in 2020 compared to 2019 and the
22 applicant provides copies of its annual Federal tax forms
23 substantiating the revenue decline.

24 (vi) If an applicant changed ownership or control in
25 calendar year 2020, the applicant may measure its
26 reduction in revenue in calendar year 2020 under
27 subparagraphs (i), (ii), (iii), (iv) or (v) using the
28 gross receipts of the entity for 2019.

29 (3) Meets each of the following conditions as of
30 February 15, 2020:

1 (i) One of the following:

2 (A) Operates a place of business within this
3 Commonwealth having a NAICS designation within the
4 Accommodation subsector (721) or Food Services and
5 Drinking Places subsector (722) and where
6 accommodations, food or drink is served to or
7 provided for the public, with or without charge.

8 (B) Operates a place of business within this
9 Commonwealth having a NAICS designation within the
10 Other Amusement and Recreation Industries subsector
11 (7139) and where the business is primarily engaged in
12 the operation of a golf course or country club, ski
13 facility, marina, fitness or recreational sports
14 center, bowling center or other amusement and
15 recreation service.

16 (ii) Has fewer than 300 full-time equivalent
17 employees. For purposes of determining the number of
18 full-time equivalent employees under this subparagraph,
19 the calculation shall include each employee of the
20 eligible applicant notwithstanding whether the eligible
21 applicant has employees at multiple locations.

22 (iii) Has a maximum tangible net worth of not more
23 than \$15,000,000 computed in accordance with generally
24 accepted accounting principles.

25 * * *

26 Section 2. The amendment of the definition of "eligible
27 applicant" in section 134-C(e) of the act shall apply
28 retroactively to February 5, 2021.

29 Section 3. This act shall take effect immediately.