

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 164 Session of 2021

INTRODUCED BY SCHWANK, FONTANA, COLLETT, KANE, KEARNEY,
BARTOLOTTA, SANTARSIERO, BROWNE, BREWSTER, COSTA, YUDICHAK,
SAVAL AND BOSCOLA, FEBRUARY 5, 2021

REFERRED TO FINANCE, FEBRUARY 5, 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,

every State depository and every debtor or creditor of the Commonwealth," in emergency finance and tax provisions, providing for exemption from income.

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

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

Section 104-A. Exemption from income.

A payment received by an individual from the United States under section 2201 of the Federal Coronavirus Aid, Relief, and Economic Security Act (Public Law 116-136, 134 Stat. 281) shall not be included as income of the individual for the 2020 tax year for the purpose of any of the following:

(1) Article XXIII-A of the act of May 17, 1921 (P.L.682, No.284), known as The Insurance Company Law of 1921.

(2) Article I of the act of December 3, 1959 (P.L.1688, No.621), known as the Housing Finance Agency Law.

(3) Article IV of the act of June 13, 1967 (P.L.31, No.21), known as the Human Services Code.

(4) Section 502 of the act of August 26, 1971 (P.L.351, No.91), known as the State Lottery Law.

(5) Chapter 13 of the act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act.

(6) Any program or service that is based on income qualifications in this Commonwealth.

Section 2. This act shall take effect immediately.