

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 359 Session of 2021

INTRODUCED BY MARKOSEK, HILL-EVANS, A. DAVIS, ZABEL, GALLOWAY, NEILSON, SANCHEZ, KINSEY, KIRKLAND, CIRESI, SCHWEYER, DeLUCA, SCHLOSSBERG, FREEMAN, DRISCOLL, PISCIOTTANO AND SIMS, FEBRUARY 3, 2021

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 3, 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

1 other moneys to the Commonwealth, or any agency thereof,
2 every State depository and every debtor or creditor of the
3 Commonwealth," in emergency finance and tax provisions,
4 providing for exemption from taxation.

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

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

9 Section 104-A. Exemption from taxation.

10 A payment received by an individual from the United States
11 under section 2201 through the Coronavirus Aid, Relief, and
12 Economic Security Act (Public Law 116-136, 134 Stat. 281) or
13 sections 272 and 273 of the Covid-Related Tax Relief Act of 2020
14 (Division M, Title II, Subtitle B of Public Law 116-260, 134
15 Stat. 1182) shall not be included in the income, earned income
16 or taxable income of the individual for taxable years beginning
17 after December 31, 2019, for the purpose of any of the
18 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.