

---

THE GENERAL ASSEMBLY OF PENNSYLVANIA

---

HOUSE BILL

No. 1179 Session of  
2021

---

INTRODUCED BY KNOWLES, STAMBAUGH, HILL-EVANS, ECKER, SMITH,  
SCHLEGEL CULVER, CAUSER, BOBACK, ROAE, RYAN, JAMES,  
ZIMMERMAN, HAMM, STRUZZI, CIRESI, ROWE, POLINCHOCK, DEASY,  
GAYDOS, WHEELAND AND SAINATO, APRIL 14, 2021

---

REFERRED TO COMMITTEE ON FINANCE, APRIL 14, 2021

---

AN ACT

1 Amending Titles 35 (Health and Safety) and 75 (Vehicles) of the  
2 Pennsylvania Consolidated Statutes, providing for COVID-19  
3 health care professionals reporting and for volunteer  
4 emergency responders employer tax credit; and, in general  
5 provisions, providing for extensions for COVID-19 disaster  
6 emergency.

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

9 Section 1. Title 35 of the Pennsylvania Consolidated  
10 Statutes is amended by adding chapters to read:

11 CHAPTER 57B

12 COVID-19 HEALTH CARE PROFESSIONALS REPORTING

13 Sec.

14 57B01. Definitions.

15 57B02. Reporting.

16 § 57B01. Definitions.

17 The following words and phrases when used in this chapter  
18 shall have the meanings given to them in this section unless the  
19 context clearly indicates otherwise:

1 "COVID-19." The coronavirus disease 2019, an infectious  
2 disease caused by severe acute respiratory syndrome coronavirus  
3 2 that was first identified during December 2019 in Wuhan,  
4 China.

5 "Department." The Department of Health of the Commonwealth.

6 "Dispenser." A person lawfully authorized to dispense a  
7 pharmaceutical in this Commonwealth, including mail order and  
8 Internet sales of a pharmaceutical. The term does not include  
9 any of the following:

10 (1) A licensed health care facility that distributes a  
11 controlled substance for the purpose of administration in the  
12 licensed health care facility.

13 (2) A correctional facility or a contractor of a  
14 correctional facility, if a confined person cannot lawfully  
15 visit a prescriber outside the correctional facility without  
16 being escorted by a corrections officer.

17 (3) An authorized person who administers a controlled  
18 substance, other drug or device.

19 (4) A wholesale distributor of a controlled substance.

20 (5) A licensed provider in the LIFE program.

21 (6) A provider of hospice as defined in section 802.1 of  
22 the act of July 19, 1979 (P.L.130, No.48), known as the  
23 Health Care Facilities Act.

24 (7) A prescriber at a licensed health care facility if  
25 the quantity of controlled substances dispensed is limited to  
26 an amount adequate to treat the patient for a maximum of five  
27 days and does not allow for a refill.

28 (8) A veterinarian.

29 "Health care practitioner." As defined in section 5502  
30 (relating to definitions).

1 "Health care facility." A health care facility that is  
2 licensed under any of the following:

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

5 (2) The act of July 19, 1979 (P.L.130, No.48), known as  
6 the Health Care Facilities Act.

7 "Pharmacy." As defined in section 2 of the act of September  
8 27, 1961 (P.L.1700, No.699), known as the Pharmacy Act.

9 § 57B02. Reporting.

10 (a) Health care practitioner or health care facility.--A  
11 health care practitioner or health care facility that has a  
12 patient under their care with a positive diagnosis for COVID-19  
13 shall electronically submit a report to the department, using  
14 the format determined by the department, within three days of  
15 the receipt of the positive test result.

16 (b) Dispenser or pharmacy.--A dispenser or pharmacy that  
17 administers the test for COVID-19 and receives the test results  
18 shall electronically submit a report to the department, using  
19 the format determined by the department, within three days of  
20 the positive test result.

21 (c) Contents.--

22 (1) A report under this subsection shall include each  
23 record dated from January 21, 2020, to the present that  
24 identifies racial and ethnic demographic data, including  
25 socioeconomic groups including race, color, national origin,  
26 sex, age or disability for each test, positive diagnosis,  
27 patient outcome of the COVID-19 virus by zip code for each  
28 county in this Commonwealth.

29 (2) The raw statistical data used in each report  
30 submitted under this subsection shall be available for public

1 inspection in an electronic format, which shall be made  
2 available on the department's website.

3 CHAPTER 74A

4 COVID-19 VOLUNTEER EMERGENCY RESPONDERS

5 EMPLOYER TAX CREDIT

6 Sec.

7 74A01. Scope of chapter.

8 74A02. Definitions.

9 74A03. Volunteer responders employer tax credit.

10 74A04. Limitations.

11 74A05. Carryover, carryback and sale or assignment of tax  
12 credit.

13 74A06. Department duties.

14 74A07. Applicability.

15 § 74A01. Scope of chapter.

16 This chapter relates to the volunteer responders employer tax  
17 credit.

18 § 74A02. Definitions.

19 The following words and phrases when used in this chapter  
20 shall have the meanings given to them in this section unless the  
21 context clearly indicates otherwise:

22 "COVID-19." The coronavirus disease 2019, an infectious  
23 disease caused by severe acute respiratory syndrome coronavirus  
24 2 that was first identified during December 2019 in Wuhan,  
25 China.

26 "Department." The Department of Community and Economic  
27 Development of the Commonwealth.

28 "Line of duty." Going to, coming from or during fire  
29 prevention and safety activities, including fire prevention,  
30 first aid, rescue and salvage, ambulance service, fire police

1 work, assistance at accidents, control of crowds both on the  
2 fire grounds and at occasions of public or general assembly,  
3 animal rescue, abatement of conditions due to storm, flood or  
4 general peril, abatement or removal of hazards to safety and  
5 other activities as are commonly undertaken by fire companies,  
6 ambulance services or rescue squads or affiliated organizations.

7 "Qualified tax liability." The liability for taxes imposed  
8 under Article III, IV, VI, VII, VIII, IX or XV of the act of  
9 March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of  
10 1971. The term shall not include tax withheld by an employer  
11 from an employee under Article III of the Tax Reform Code of  
12 1971.

13 "Tax credit." The volunteer emergency responders employer  
14 tax credit provided under this chapter.

15 "Taxpayer." A person that has a qualified tax liability as  
16 defined in this chapter.

17 "Volunteer emergency responder." A member of a volunteer  
18 emergency service organization who is in the employ of the  
19 Commonwealth, a political subdivision or an employer.

20 "Volunteer emergency service organization." An organization  
21 that is a volunteer fire company, volunteer ambulance service or  
22 volunteer rescue company, as those terms are defined in this  
23 title, or volunteer hazardous material response team.

24 § 74A03. Volunteer responders employer tax credit.

25 (a) Application.--A taxpayer may apply to the department for  
26 a tax credit under this section. The application shall be  
27 submitted on the form required by the department and shall  
28 include all of the following information:

29 (1) The name and address of the taxpayer.

30 (2) Documentation of the following for each eligible

1 volunteer emergency responder in which a tax credit is being  
2 claimed:

3 (i) the name of the volunteer emergency responder;

4 (ii) the address of the volunteer emergency  
5 responder;

6 (iii) the number of hours the volunteer emergency  
7 responder missed work due to serving in the line of duty;  
8 and

9 (iv) the amount of wages paid to the volunteer  
10 emergency responder during missed work due to serving in  
11 the line of duty.

12 (3) Any other information required by the department.

13 (b) Review and approval.--The department shall:

14 (1) Review and approve applications according to the  
15 order applications are received and the availability of tax  
16 credits.

17 (2) Notify an applicant within 30 days of receipt of the  
18 application of the department's determination.

19 (c) Certificate.--Upon approval of an application, the  
20 department shall award the taxpayer a tax credit to be used  
21 against qualified tax liabilities in accordance with this  
22 chapter and issue the recipient a tax credit certificate.

23 § 74A04. Limitations.

24 (a) Amount.--A tax credit certificate issued under this  
25 section shall equal the least of the sum of wages paid to all  
26 the taxpayer's volunteer emergency responders during the taxable  
27 year in which the tax credit is being sought, 20% of a  
28 taxpayer's qualified tax liability or \$10,000.

29 (b) Prohibition.--In granting tax credits, the department  
30 may not grant more than \$5,000,000 in tax credit certificates in

1 a fiscal year.

2 § 74A05. Carryover, carryback and sale or assignment of tax  
3 credit.

4 (a) General rule.--If the taxpayer cannot use the entire  
5 amount of the tax credit for the taxable year in which the  
6 taxpayer is eligible for the credit, the excess may be carried  
7 over to succeeding taxable years and used as a credit against  
8 the qualified tax liability of the taxpayer for those taxable  
9 years. Each time the tax credit is carried over to a succeeding  
10 taxable year, it shall be reduced by the amount that was used as  
11 a credit during the immediately preceding taxable year. The tax  
12 credit provided by this chapter may be carried over and applied  
13 to succeeding taxable years for no more than one taxable year  
14 following the first taxable year for which the taxpayer was  
15 entitled to claim the credit.

16 (b) Application.--A tax credit approved by the department in  
17 a taxable year shall first be applied against the taxpayer's  
18 qualified liability for the current taxable year as of the date  
19 on which the credit was approved before the tax credit can be  
20 applied against any tax liability under subsection (a).

21 (c) Limitations.--A taxpayer is not entitled to carry back,  
22 obtain a refund of, sell or assign an unused tax credit.

23 § 74A06. Department duties.

24 (a) Guidelines.--The department shall develop written  
25 guidelines necessary for the implementation and administration  
26 of this chapter. The guidelines shall be posted on the  
27 department's publicly accessible Internet website.

28 (b) Report to General Assembly.--

29 (1) No later than June 1, 2022, and each June 1  
30 thereafter, the department shall submit a report on the

1 effectiveness of the tax credits granted under this chapter.  
2 The report shall include the names of taxpayers who were  
3 issued tax credits as of the date of the report. The report  
4 may include recommendations for changes in the calculation or  
5 administration of the tax credits and other information as  
6 the department deems appropriate.

7 (2) The report shall be submitted to all of the  
8 following:

9 (i) The chairperson and minority chairperson of the  
10 Appropriations Committee of the Senate.

11 (ii) The chairperson and minority chairperson of the  
12 Finance Committee of the Senate.

13 (iii) The chairperson and minority chairperson of  
14 the Appropriations Committee of the House of  
15 Representatives.

16 (iv) The chairperson and minority chairperson of the  
17 Finance Committee of the House of Representatives.

18 § 74A07. Applicability.

19 This chapter shall apply to taxable years beginning after  
20 December 31, 2019.

21 Section 2. Title 75 is amended by adding a section to read:

22 § 105. Extensions for COVID-19 disaster emergency.

23 The following shall be extended during the proclamation of  
24 disaster emergency issued by the Governor on March 6, 2020,  
25 published at 50 Pa.B. 1644 (March 21, 2020), and any renewal of  
26 the state of disaster emergency and for 60 days after the  
27 declaration of disaster emergency is terminated by executive  
28 order, proclamation or operation of law:

29 (1) The expiration of a registration under section 1307  
30 (relating to period of registration).



1           (2) The expiration of a person with disability parking  
2 placard under section 1338(b) (relating to person with  
3 disability plate and placard).

4           (3) The expiration of drivers' licenses under section  
5 1514 (relating to expiration and renewal of drivers'  
6 licenses).

7 Section 3. This act shall take effect as follows:

8           (1) The addition of 35 Pa.C.S. Ch. 74A shall take effect  
9 in 60 days.

10           (2) The remainder of this act shall take effect  
11 immediately.