## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## **HOUSE BILL**

No. 2538 Session of 2020

INTRODUCED BY ORTITAY, KULIK, HANBIDGE, DONATUCCI, STEPHENS, HILL-EVANS, POLINCHOCK, McNEILL, ROZZI, KORTZ, CIRESI AND READSHAW, MAY 21, 2020

REFERRED TO COMMITTEE ON FINANCE, MAY 21, 2020

## AN ACT

Amending the act of April 9, 1929 (P.L.343, No.176), entitled "An act relating to the finances of the State government; 2 providing for cancer control, prevention and research, for 3 ambulatory surgical center data collection, for the Joint Underwriting Association, for entertainment business 5 financial management firms, for private dam financial 6 assurance and for reinstatement of item vetoes; providing for the settlement, assessment, collection, and lien of taxes, 8 9 bonus, and all other accounts due the Commonwealth, the collection and recovery of fees and other money or property 10 due or belonging to the Commonwealth, or any agency thereof, 11 including escheated property and the proceeds of its sale, 12 the custody and disbursement or other disposition of funds 13 and securities belonging to or in the possession of the 14 Commonwealth, and the settlement of claims against the 15 Commonwealth, the resettlement of accounts and appeals to the 16 courts, refunds of moneys erroneously paid to the 17 Commonwealth, auditing the accounts of the Commonwealth and 18 19 all agencies thereof, of all public officers collecting moneys payable to the Commonwealth, or any agency thereof, 20 and all receipts of appropriations from the Commonwealth, 21 22 authorizing the Commonwealth to issue tax anticipation notes 23 to defray current expenses, implementing the provisions of section 7(a) of Article VIII of the Constitution of 24 Pennsylvania authorizing and restricting the incurring of 25 certain debt and imposing penalties; affecting every 26 department, board, commission, and officer of the State 27 government, every political subdivision of the State, and 28 29 certain officers of such subdivisions, every person, 30 association, and corporation required to pay, assess, or collect taxes, or to make returns or reports under the laws 31 imposing taxes for State purposes, or to pay license fees or 32 other moneys to the Commonwealth, or any agency thereof, 33

- every State depository and every debtor or creditor of the
- 2 Commonwealth," providing for coronavirus aid, relief and
- emergency response; and establishing the Coronavirus Aid,
- 4 Relief and Emergency Response Fund and the Financial
- 5 Assistance for Front Line Workers Program.
- 6 The General Assembly of the Commonwealth of Pennsylvania
- 7 hereby enacts as follows:
- 8 Section 1. The act of April 9, 1929 (P.L.343, No.176), known
- 9 as The Fiscal Code, is amended by adding an article to read:
- 10 ARTICLE I-B
- 11 CORONAVIRUS AID, RELIEF AND EMERGENCY RESPONSE
- 12 <u>Section 101-B. Definitions.</u>
- 13 The following words and phrases when used in this article
- 14 shall have the meanings given to them in this section unless the
- 15 <u>context clearly indicates otherwise:</u>
- 16 "COVID-19 pandemic." The novel coronavirus as identified in
- 17 the proclamation of disaster emergency issued by the Governor on
- 18 March 6, 2020, published at 50 Pa.B. 1644 (March 21, 2020), and
- 19 any renewal of the state of disaster emergency.
- 20 "Department." The Treasury Department of the Commonwealth.
- 21 "Eligible period." The period beginning March 6, 2020, and
- 22 <u>ending June 4, 2020.</u>
- 23 <u>"Fund." The Coronavirus Aid, Relief and Emergency Response</u>
- 24 Fund established under section 102-B(a).
- 25 "Health care system." An organized system of health care in
- 26 which multiple health care providers participate and the health
- 27 <u>care providers satisfy all of the following:</u>
- 28 (1) The health care providers provide health care
- 29 <u>services in a manner so that the public is aware that the</u>
- 30 <u>health care providers participate in a joint arrangement.</u>
- 31 (2) The health care providers participate in any of the
- 32 following joint activities:

Τ.	(1) A defilizacion leview that involves the leview of
2	health care decisions of participating covered entities
3	by other participating covered entities or a third party
4	on behalf of the participating covered entities.
5	(ii) Quality assessment and improvement activities
6	that include the assessment of the treatment provided by
7	participating covered entities by other participating
8	covered entities or a third party on behalf of the
9	participating covered entities.
10	(iii) Payment activities if all of the following
11	apply:
12	(A) The financial risk for delivering health
13	care is partially or wholly shared by participating
14	covered entities through the joint arrangement.
15	(B) Protected health care information created or
16	received by the participating covered entities is
17	reviewed by other participating covered entities or a
18	third party on behalf of the participating covered
19	entities.
20	"Participant." An employee who is unable to perform the
21	employee's job duties remotely and continues to perform the
22	employee's job duties during the COVID-19 pandemic while being
23	employed by any of the following:
24	(1) A hospital or health care system.
25	(2) A retail grocery store.
26	(3) A long-term health care facility.
27	(4) A police department.
28	(5) A fire department.
29	(6) A volunteer fire department.
30	(7) An emergency medical services company.

- 1 (8) A volunteer emergency medical services company.
- 2 (9) A pharmacy as defined in section 2(12) of the act of
- September 27, 1961 (P.L.1700, No.699), known as the Pharmacy
- 4 Act.
- 5 (10) A banking institution as defined in 15 Pa.C.S. §
- 6 <u>102(a) (relating to definitions).</u>
- 7 "Program." The Financial Assistance for Front Line Workers
- 8 Program established under section 103-B(a).
- 9 <u>Section 102-B. Establishment of fund.</u>
- 10 (a) Establishment. -- The Coronavirus Aid, Relief and
- 11 Emergency Response Fund is established as a restricted account
- 12 <u>in the State Treasury.</u>
- 13 (b) Transfers.--The State Treasurer shall transfer any money
- 14 appropriated from the Federal Government to the Commonwealth
- 15 for expenses incurred as a result of the COVID-19 pandemic to
- 16 the fund.
- 17 (c) Remaining money. -- Any money not allocated under section
- 18 103-B shall remain in the fund until appropriated by the General
- 19 Assembly.
- 20 Section 103-B. Financial Assistance for Front Line Workers
- 21 Program.
- 22 (a) Establishment. -- The Financial Assistance for Front Line
- 23 Workers Program is established within the department to assist
- 24 workers on the front line during the COVID-19 pandemic. The
- 25 start date for the program shall commence on the date when the
- 26 department posts the application form on the department's
- 27 <u>publicly accessible Internet website under subsection (c)(1).</u>
- 28 (b) Allocation. -- Five hundred million dollars shall be
- 29 allocated from the fund for participants in the program.
- 30 (c) Applications.--

1	(1) The department shall develop an application for
2	participation in the program and post the application form on
3	the department's publicly accessible Internet website. An
4	applicant shall verify all of the following information on
5	the application:
6	(i) The applicant's place of employment.
7	(ii) Whether the applicant worked at the applicant's
8	physical place of employment or worked remotely during
9	the eligible period.
10	(iii) Any other information required by the
11	department needed to ensure compliance with Federal law
12	and guidance.
13	(2) In order to receive a direct payment under
14	subsection (h), an applicant must submit the application
15	under paragraph (1) to the department within 90 days of the
16	program's start date as specified under subsection (a).
17	(d) Verification The department shall verify with an
18	applicant's employer that the applicant did not work remotely
19	during the eligible period.
20	(e) Eligibility An applicant who worked at the physical
21	location of the applicant's employer during the eligible period
22	and was later furloughed due to the COVID-19 pandemic shall be
23	eligible for participation in the program. The department shall
24	provide notice to an applicant of the applicant's eligibility to
25	participate in the program.
26	(f) Submission of W-2Upon request by a participant in the
27	program, the participant's employer shall submit the
28	participant's Federal Wage and Tax Statement Form W-2 to the
29	department. The department may use the Federal Wage and Tax
30	Statement Form W-2 to verify the earnings of the participant for

- 1 the 2019 calendar year.
- 2 (q) Review and approval. --
- 3 (1) Upon review and approval of the application
- 4 <u>submitted under subsection (c) and any other documentation</u>
- 5 required by the department, the department shall provide a
- 6 <u>direct payment to the participant as specified under</u>
- 7 <u>subsection (h).</u>
- 8 (2) Upon the expiration of the eligible period, the
- 9 <u>department shall determine the maximum amount available for</u>
- 10 direct payments to each participant.
- 11 (h) Direct payments. -- The department shall provide a direct
- 12 payment to a participant in the program via mail or electronic
- 13 <u>deposit based on the following criteria:</u>
- 14 (1) For a participant who filed a single tax return
- under Article III of the act of March 4, 1971 (P.L.6, No.2),
- known as the Tax Reform Code of 1971, 100% of the maximum
- 17 amount available per participant if the participant earned
- 18 \$75,000 or less during the calendar year 2019.
- 19 (2) For a participant who filed a single tax return
- 20 under Article III of the Tax Reform Code of 1971, and earned
- more than \$75,000 during the calendar year 2019, 100% of the
- 22 maximum amount available per participant reduced by \$5 for
- 23 each \$100 earned above \$75,000.
- 24 (3) For a participant who filed a joint tax return under
- 25 Article III of the Tax Reform Code of 1971, 100% of the
- 26 maximum amount available per participant if the joint
- 27 earnings are \$150,000 or less during the calendar year 2019.
- 28 (4) For a participant who filed a joint tax return under
- 29 Article III of the Tax Reform Code of 1971, and the joint
- 30 earnings are more than \$150,000 during the calendar year

- 1 2019, 100% of the maximum amount available per participant
- 2 reduced by \$5 for each \$100 earned above \$150,000.
- 3 (i) Regulations. -- The department may promulgate any
- 4 regulations necessary to implement the program.
- 5 Section 2. This act shall take effect immediately.