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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 656 Session of  
2021

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INTRODUCED BY SCHWEYER, BURGOS, CIRESI, FRANKEL, FREEMAN, HILL-  
EVANS, LEE, McCLINTON, NEILSON, PISCIOTTANO, ROZZI, SANCHEZ,  
SCHLOSSBERG AND STURLA, FEBRUARY 24, 2021

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REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 24, 2021

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AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An  
2 act relating to tax reform and State taxation by codifying  
3 and enumerating certain subjects of taxation and imposing  
4 taxes thereon; providing procedures for the payment,  
5 collection, administration and enforcement thereof; providing  
6 for tax credits in certain cases; conferring powers and  
7 imposing duties upon the Department of Revenue, certain  
8 employers, fiduciaries, individuals, persons, corporations  
9 and other entities; prescribing crimes, offenses and  
10 penalties," in neighborhood assistance tax credit, further  
11 providing for definitions.

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

14 Section 1. The definition of "neighborhood assistance" in  
15 section 1902-A of the act of March 4, 1971 (P.L.6, No.2), known  
16 as the Tax Reform Code of 1971, is amended and the section is  
17 amended by adding a definition to read:

18 Section 1902-A. Definitions.--The following words, terms and  
19 phrases, when used in this article, shall have the meanings  
20 ascribed to them in this section, except where the context  
21 clearly indicates a different meaning:

22 \* \* \*

1 "Neighborhood assistance." Furnishing financial assistance,  
2 labor, material and technical advice to aid in the physical  
3 improvement of any part or all of an impoverished area or any  
4 other assistance which addresses a public health concern.

5 \* \* \*

6 "Public health concern." A health or welfare concern among  
7 the population of a community as a whole.

8 \* \* \*

9 Section 2. This act shall take effect in 60 days.