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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 961 Session of  
2021

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INTRODUCED BY FREEMAN, SANCHEZ, N. NELSON, HILL-EVANS,  
HOHENSTEIN, DELLOSO, BRIGGS, DRISCOLL, HOWARD, LONGIETTI,  
SCHWEYER AND NEILSON, JUNE 8, 2021

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REFERRED TO COMMITTEE ON URBAN AFFAIRS, JUNE 8, 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, for public policy and for tax  
12 credit.

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

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

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

1 \* \* \*

2 "Community services." Any type of counseling and advice,  
3 emergency assistance, food assistance, homeless housing  
4 assistance or medical care furnished to individuals or groups in  
5 an impoverished area.

6 \* \* \*

7 "Homeless housing assistance." A program or project designed  
8 to prevent or reduce homelessness or provide greater access to  
9 housing or shelter for individuals who are homeless or at  
10 immediate risk of becoming homeless.

11 \* \* \*

12 "Land bank jurisdiction." As defined in 68 Pa.C.S. § 2103  
13 (relating to definitions).

14 \* \* \*

15 Section 2. Section 1903-A of the act is amended to read:

16 Section 1903-A. Public Policy.--It is hereby declared to be  
17 public policy of this Commonwealth to encourage investment by  
18 business firms in offering neighborhood assistance and providing  
19 job training, education, crime prevention, youth and adolescent  
20 development services and community services, to encourage  
21 contributions by business firms to neighborhood organizations  
22 which offer and provide such assistance and services and to  
23 promote qualified investments made by private companies to  
24 rehabilitate, expand or improve buildings or land which promote  
25 community economic development and which occur in portions of  
26 impoverished areas which have been designated as enterprise  
27 zones[.] or, in a case involving homeless housing assistance,  
28 which are located in a land bank jurisdiction.

29 Section 3. Section 1904-A(a) of the act is amended and the  
30 section is amended by adding a subsection to read:

1 Section 1904-A. Tax Credit.--(a) Any business firm which  
2 engages or contributes to a neighborhood organization which  
3 engages in the activities of providing neighborhood assistance,  
4 comprehensive service projects, affordable housing, domestic  
5 violence or veterans' housing assistance, job training or  
6 education for individuals, community services, youth and  
7 adolescent development services or crime prevention in an  
8 impoverished area or private company which makes qualified  
9 investment to rehabilitate, expand or improve buildings or land  
10 located within portions of impoverished areas which have been  
11 designated as enterprise zones or, in a case involving homeless  
12 housing assistance, which are located in a land bank  
13 jurisdiction shall receive a tax credit as provided in section  
14 1905-A if the secretary annually approves the proposal of such  
15 business firm or private company. The proposal shall set forth  
16 the program to be conducted, the impoverished area selected, the  
17 estimated amount to be invested in the program and the plans for  
18 implementing the program.

19 \* \* \*

20 (b.4) The department shall revise guidelines to include  
21 homeless housing assistance programs or projects among the  
22 eligible activities and uses of contributions under the program.

23 \* \* \*

24 Section 4. This act shall take effect in 60 days.