
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 251 Session of
2023

INTRODUCED BY ARGALL, SCHWANK, STEFANO, KANE, BREWSTER, AUMENT,
MASTRIANO AND FONTANA, JANUARY 31, 2023

REFERRED TO FINANCE, JANUARY 31, 2023

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 historic preservation incentive tax credit,
11 further providing for definitions.

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

14 Section 1. The definition of "qualified taxpayer" in section
15 1702-H of the act of March 4, 1971 (P.L.6, No.2), known as the
16 Tax Reform Code of 1971, is amended to read:

17 Section 1702-H. Definitions.

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

21 * * *

22 "Qualified taxpayer." Any natural person, corporation,

1 business trust, limited liability company, partnership, limited
2 liability partnership, association or any other form of legal
3 business entity that:

4 (1) Is subject to a tax imposed under Article III, IV,
5 VI, VII, VIII, IX, XI or XV, excluding any tax withheld by an
6 employer under Article III.

7 (2) Owns a qualified historic structure.

8 The term includes any entity that is exempt from Federal income
9 taxation under 26 U.S.C. § 501(c)(3) (relating to exemption from
10 tax on corporations, certain trusts, etc.) and owns a qualified
11 historic structure.

12 * * *

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