
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1023 Session of
2023

INTRODUCED BY FRITZ, OBERLANDER, JAMES, IRVIN, ZIMMERMAN,
OWLETT, CIRESI AND N. NELSON, APRIL 24, 2023

REFERRED TO COMMITTEE ON FINANCE, APRIL 24, 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 personal income tax, further providing for
11 classes of income.

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

14 Section 1. Section 303 of the act of March 4, 1971 (P.L.6,
15 No.2), known as the Tax Reform Code of 1971, is amended by
16 adding a subsection to read:

17 Section 303. Classes of Income.--* * *

18 (a.11) The following shall apply:

19 (1) Any net gain or income derived from or in the form of
20 rents and royalties from the installation of equipment to expand
21 access of high-speed broadband service on real property shall be
22 excluded from income under this article.

1 (2) This subsection shall apply to taxable years beginning
2 after December 31, 2022, through taxable years ending December
3 31, 2025.

4 (3) For the purposes of this subsection, the term "high-
5 speed broadband service" shall mean wireless, wireline or fixed
6 wireless technology having the capacity to transmit data from or
7 to the Internet at minimum speeds of at least twenty-five
8 megabits per second downstream and three megabits per second
9 upstream or minimum speeds adopted by the Federal Communications
10 Commission, whichever is greater.

11 * * *

12 Section 2. This act shall take effect immediately.