
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 966 Session of
2023

INTRODUCED BY PISCIOTTANO, MADDEN, PROBST, SANCHEZ, McNEILL,
MARKOSEK, SCHLOSSBERG, ZABEL, CIRESI, HILL-EVANS, DELLOSO,
NEILSON, DEASY, OTTEN, CONKLIN, KRAJEWSKI AND FLEMING,
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 tax credit and tax benefit administration,
11 further providing for determination of eligibility and method
12 of submission.

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

15 Section 1. Section 1702-A.1 of the act of March 4, 1971
16 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
17 by adding subsections to read:

18 Section 1702-A.1. Determination of eligibility and method of
19 submission.

20 * * *

21 (a.1) Anti-union violations.--Except as otherwise provided
22 by law, before a tax credit or tax benefit may be awarded, the

1 department or administering agency, as applicable, shall make a
2 finding that an applicant or a recipient has not committed an
3 anti-union activity within the previous 10 years. If the
4 department or administering agency determines that the applicant
5 or recipient has committed an anti-union activity within the
6 previous 10 years, the department or administering agency may
7 not award a tax credit or tax benefit.

8 * * *

9 (d) Definition.--As used in this section, the term "anti-
10 union activity" means any of the following:

11 (1) A complaint issued under 29 U.S.C. § 160 (relating
12 to prevention of unfair labor practices) against an applicant
13 or recipient for an unfair labor practice under 29 U.S.C. §
14 158(a) (relating to unfair labor practices), unless an order
15 of the National Labor Relations Board related to the
16 complaint is set aside in full in accordance with 29 U.S.C. §
17 160(d), (e) and (f).

18 (2) A settlement offer related to an investigation by
19 the National Labor Relations Board of a charge of an unfair
20 labor practice under 29 U.S.C. § 158(a), which results in a
21 settlement of the charge without issuance of a complaint
22 under 29 U.S.C. § 160.

23 (3) A finding of interference, influence or coercion by
24 a Federal court under 45 U.S.C. § 152 (relating to general
25 duties).

26 (4) A violation of the act of June 1, 1937 (P.L.1168,
27 No.294), known as the Pennsylvania Labor Relations Act.

28 (5) A complaint of an unfair labor practice under the
29 Pennsylvania Labor Relations Act.

30 (6) A violation of an order issued by the Pennsylvania

1 Labor Relations Board.

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