
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 987 Session of
2017

INTRODUCED BY SCHWEYER, DRISCOLL, DEAN, FREEMAN, McNEILL,
SCHLOSSBERG, SOLOMON, READSHAW, KINSEY, V. BROWN, KAUFER AND
D. COSTA, MARCH 28, 2017

REFERRED TO COMMITTEE ON FINANCE, MARCH 28, 2017

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.