

# PA H 952, Enacted

Pennsylvania

SUMMARY: Relates to computer data center equipment incentive program; provides for definitions and for review of application; provides for applicability and for sales and use tax exemption program; imposes duties on the Department of Revenue; makes editorial changes.

Changes in Bill text reflected as:

~~Text Deleted~~

*Text Added*

~~Text Vetoed~~

Current Legislative Status

03/17/2021 FILED.

03/17/2021 INTRODUCED.

03/17/2021 To HOUSE Committee on FINANCE.

04/20/2021 From HOUSE Committee on FINANCE. Reported as amended.

04/20/2021 In HOUSE. Read first time.

04/20/2021 In HOUSE. Laid on table.

04/21/2021 In HOUSE. Removed from table.

05/05/2021 In HOUSE. Read second time.

05/05/2021 Rereferred to HOUSE Committee on APPROPRIATIONS.

06/08/2021 From HOUSE Committee on APPROPRIATIONS.

06/08/2021 In HOUSE. Read third time. Passed HOUSE. \*\*\*\*\*To SENATE.

06/09/2021 To SENATE Committee on FINANCE.

06/14/2021 From SENATE Committee on FINANCE.

06/14/2021 In SENATE. Read first time.

06/15/2021 In SENATE. Read second time.

06/15/2021 Rereferred to SENATE Committee on APPROPRIATIONS.

06/25/2021 From SENATE Committee on APPROPRIATIONS. Reported as amended.

06/25/2021 In SENATE. Read third time. Passed SENATE. \*\*\*\*\*To HOUSE for concurrence.

06/25/2021 Rereferred to HOUSE Committee on RULES for concurrence.

06/25/2021 From HOUSE Committee on RULES.

06/25/2021 HOUSE concurred in SENATE amendments.

06/28/2021 \*\*\*\*\*To GOVERNOR.

06/30/2021 Signed by GOVERNOR.

06/30/2021 Act No. 25

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session: Pennsylvania 205th General Assembly - 2021-22 Regular Session

cite: 2021 PA H 952

Enacted

June 30, 2021

Oberlander Session of 2021

Act No. 2021 - 25 SENATE AMENDED

PRIOR PRINTER'S NOS. 965, 1310

PRINTER'S NO. 1934

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL No. 952

INTRODUCED BY OBERLANDER, MUSTELLO, KAUFER, RYAN, MILLARD, LONGIETTI, JAMES, NEILSON, SAYLOR, PICKETT, SANKEY, BERNSTINE, METCALFE, MARSHALL, WHEELAND, SAINATO, FARRY, LABS, MIHALEK, HENNESSEY, D. WILLIAMS, CIRESI, KAUFFMAN, SHUSTERMAN, HOWARD, MALAGARI, MIZGORSKI, C. WILLIAMS AND TOOHL, MARCH 17, 2021

SENATOR BROWNE, APPROPRIATIONS, IN SENATE, RE-REPORTED AS AMENDED, JUNE 25, 2021

AN ACT

~~Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An act relating to tax reform and State taxation by codifying and enumerating certain subjects of taxation and imposing taxes thereon; providing procedures for the payment, collection, administration and enforcement thereof; providing for tax credits in certain cases; conferring powers and imposing duties upon the Department of Revenue, certain employers, fiduciaries, individuals, persons, corporations and other entities; prescribing crimes, offenses and penalties," in computer data center equipment incentive program, further providing for definitions and for review of application, providing for applicability and for sales and use tax exemption program; imposing duties on the Department of Revenue; and making editorial changes.~~

*AMENDING THE ACT OF MARCH 4, 1971 (P.L.6, NO.2), ENTITLED "AN ACT RELATING TO TAX REFORM AND STATE TAXATION BY CODIFYING AND ENUMERATING CERTAIN SUBJECTS OF TAXATION AND IMPOSING TAXES THEREON;*

\*\*\*\*\* TEXT OMITTED. DOES NOT PERTAIN TO FILM \*\*\*\*\*

*IN ENTERTAINMENT PRODUCTION TAX CREDIT, FURTHER PROVIDING FOR DEFINITIONS, FOR CREDIT FOR QUALIFIED FILM PRODUCTION EXPENSES, FOR REISSUANCE OF FILM PRODUCTION TAX CREDITS, FOR DEFINITIONS AND FOR LIMITATIONS AND PROVIDING FOR PENNSYLVANIA LIVE EVENTS INDUSTRY COVID-19 EMERGENCY ASSISTANCE;*

\*\*\*\*\* TEXT OMITTED. DOES NOT PERTAIN TO FILM \*\*\*\*\*

*SECTION 15. SECTION 1711-D OF THE ACT IS AMENDED BY ADDING A DEFINITION TO READ:*

*SECTION 1711-D. DEFINITIONS.*

*THE FOLLOWING WORDS AND PHRASES WHEN USED IN THIS SUBARTICLE SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SECTION UNLESS THE CONTEXT CLEARLY INDICATES OTHERWISE:*

*\* \* \**

*"MULTIFILM." A SERIES OF SEPARATE AND DISTINCT FILMS PRODUCED BY THE SAME TAXPAYER OVER A PERIOD OF NO LESS THAN ONE YEAR AND NO MORE THAN FOUR YEARS FROM THE TIME OF APPLICATION.*

*\* \* \**

*SECTION 16. SECTIONS 1712-D(B) AND 1716.1-D(A) OF THE ACT ARE AMENDED BY ADDING PARAGRAPHS TO READ:*

*SECTION 1712-D. CREDIT FOR QUALIFIED FILM PRODUCTION EXPENSES.*

*\* \* \**

*(B) REVIEW AND APPROVAL.--THE DEPARTMENT SHALL ESTABLISH APPLICATION PERIODS NOT TO*

EXCEED 90 DAYS EACH. ALL APPLICATIONS RECEIVED DURING THE APPLICATION PERIOD SHALL BE REVIEWED AND EVALUATED BY THE DEPARTMENT BASED ON THE FOLLOWING CRITERIA:

\* \* \*

(7.1) IF A MULTIFILM APPLICATION IS SUBMITTED, THE DEPARTMENT SHALL CONSIDER THE ABILITY OF THE TAXPAYER TO PRODUCE MULTIPLE FILMS WITHIN THIS COMMONWEALTH DURING THE PROPOSED PERIOD OF PRODUCTION AND THE POTENTIAL ECONOMIC IMPACT, INCLUDING TOURISM IMPACT, OF THE MULTIPLE FILMS TO THIS COMMONWEALTH.

\* \* \*

**SECTION 1716.1-D. REISSUANCE OF FILM PRODUCTION TAX CREDITS.**

(A) REISSUANCE.--IN ANY FISCAL YEAR, THE DEPARTMENT MAY REISSUE A TAX CREDIT WHICH MEETS ALL OF THE FOLLOWING:

\* \* \*

(4) IF AN INDIVIDUAL FILM THAT WAS ISSUED A TAX CREDIT AS PART OF A MULTIFILM APPLICATION IS CANCELED, THE DEPARTMENT MAY REISSUE THAT TAX CREDIT ONLY AFTER ALLOWING THE TAXPAYER 90 DAYS TO SUBMIT AN APPLICATION FOR AN ALTERNATIVE INDIVIDUAL FILM, PRODUCED BY THE TAXPAYER FOR THAT TAX CREDIT. THE DEPARTMENT MAY APPROVE OR REJECT THE APPLICATION.

\* \* \*

\*\*\*\*\* TEXT OMITTED. DOES NOT PERTAIN TO FILM \*\*\*\*\*

**SECTION 41. THIS ACT SHALL TAKE EFFECT AS FOLLOWS:**

(1) THE AMENDMENT OR ADDITION OF SECTIONS 1772-D, 1777- D(A) AND (B) AND 1782-D OF THE ACT SHALL TAKE EFFECT JULY 1, 2021, OR IMMEDIATELY, WHICHEVER IS LATER.

(2) THE FOLLOWING SHALL TAKE EFFECT IN 30 DAYS:

(I) THE AMENDMENT OR ADDITION OF ARTICLE XVII-A.1 HEADING AND SECTIONS 1701-A.1, 1702-A.1, 1703-B(A) AND (C), 1704-B(A) AND (B), 1711-B, 1711-D, 1712-D(B), 1716.1-D(A), 1906-F(B) AND (D), 1908- F, 2702(A.2), 2703(A)(2.2) AND (2.3) AND (B.1) AND

**2704(D.1)(3) OF THE ACT.**

**(II) THE ADDITION OF SECTIONS 1703-A.1, 1704-A.1, 1705-A.1, 1707-A.1, 1708-A.1 AND 1709-A.1 OF THE ACT.**

- (3) THE AMENDMENT OF SECTION 204(67) AND (68) OF THE ACT SHALL TAKE EFFECT IN 60 DAYS.**
- (4) THE AMENDMENT OF SECTION 3003.9(A) OF THE ACT SHALL TAKE EFFECT IN 120 DAYS.**
- (5) THE ADDITION OF SECTION 1706-A.1 OF THE ACT SHALL TAKE EFFECT IN 180 DAYS.**
- (6) THE REMAINDER OF THIS ACT SHALL TAKE EFFECT IMMEDIATELY.**