



Senate Veterans Affairs & Emergency Preparedness Committee

Senator Bob Mensch

Chairman

Matthew D. Azeles, *Executive Director*

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Summary of Amendment A10126

Prime Sponsor: Senator Solobay

A. Amendment Summary

The amendment conforms the tax sections of PA HB 2377 as closely as possible to updates to the national NCSL Model bill. Specifically the proposed amendments make the following changes:

- Clarifies that the exemption from sales tax, property tax, etc. only applies to equipment brought into the Commonwealth on a temporary basis for use during the emergency and subsequently removed
- Makes clear than an out-of-state business and out-of-state employee will be subject to transaction taxes and fees on materials or services consumed or used in the Commonwealth to the extent taxable under PA tax law.
- Includes language from the NCSL model which excludes all activity conducted by the out-of-state business in the Commonwealth pursuant to the disaster recovery period from inclusion in apportionment, or any filing method including unitary or combined filing to the extent applicable under PA law.
- NCSL amended the model language after the introduction of HB 2377 (specifically at their annual meeting on 8-18-2014) to include many of these changes