

## 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 city revitalization and improvement zones,  
11 further providing for approval.

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

14 Section 1. Section 1804-C of the act of March 4, 1971  
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, added July  
16 9, 2013 (P.L.270, No.52), is amended to read:

17 Section 1804-C. Approval.

18 (a) Submission.--A contracting authority may apply to the  
19 Department of Community and Economic Development for approval of  
20 a zone plan. The application must include all of the following:

21 (1) A plan to establish one or more facilities which  
22 will promote economic development.

1 (2) An economic development plan.

2 (3) Specific information relating to the facility which  
3 will be constructed, including infrastructure and site  
4 preparation, reconstructed or renovated as part of the plan.

5 (4) Other information as required by the Department of  
6 Community and Economic Development, the office or the  
7 department.

8 (5) A designation of the specific geographic area,  
9 including parcel numbers and a map of the zone with parcel  
10 numbers, of which the zone will consist.

11 (b) Agencies.--The Department of Community and Economic  
12 Development, the office and the department must approve each  
13 application.

14 (c) Approval schedule.--The Department of Community and  
15 Economic Development shall develop a schedule for the approval  
16 of applications under this section as follows:

17 (1) Following the effective date of this paragraph,  
18 applications for two initial zones may be approved.

19 (1.1) In calendar year 2015, applications for two  
20 additional zones may be approved.

21 (2) Beginning in 2016, applications for two additional  
22 zones may be approved each calendar year.

23 (3) Following the effective date of this paragraph, the  
24 Department of Community and Economic Development, the office  
25 and the department, may approve one pilot zone.

26 (d) Time.--An application under this section shall be  
27 approved or disapproved within 90 days of the postmark date of  
28 submission. An application which is not disapproved within the  
29 time period under this subsection shall be deemed to be  
30 approved.

1 (e) Reapplication.--If an application is not approved under  
2 this section, the applicant may revise the application and plan  
3 and reapply for approval.

4 Section 2. This act shall take effect immediately.