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- **"Person."** Any natural person.
- **"Political subdivision."** A county, city, borough, township, town or school district with taxing jurisdiction in a defined geographic area within this Commonwealth.

- (1) The geographic area of the proposed keystone opportunity zone. The geographic area shall be located within the boundaries of the PARTICIPATING political subdivision and shall not contain more than 5,000 acres.
- (2) An opportunity plan that shall include the following:
  - (i) A detailed map of the proposed keystone opportunity zone, AND SUBZONES, INCLUDING geographic boundaries, total area and present use and conditions of the land

(d) Effective date of designation.--The designation of a keystone opportunity zone under this act shall take effect on January 1, 1999.









directed or controlled is in the keystone opportunity zone, or the base of operations or

shall be determined upon such portion of the Pennsylvania taxable value attributable to the



- (i) A person or qualified business, whether a resident or a nonresident of a keystone opportunity zone, for the privilege of engaging in a business or profession within a keystone opportunity zone.
- (ii) SALARIES, wages, commissions, compensation or other income received for services



**Section 903. Delinquent or deficient State or local taxes.**

**Chapter 11**  
**Procedures For Zones**

**Section 1101. Community benefits.**

(a) Implementation grant.--The department may provide a one-time \$250,000 grant to the keystone

- (3) homeowners mortgage credits;
- (4) insurance premiums tax credits; and
- (5) job creation tax credit under the act of June 29, 1996 (P.L.434, No.67), known as the Job Enhancement Act.

**Section 2119 1310.** Effective date.  
This act shall take effect immediately.