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## “Notable Tax Amendments From Pennsylvania’s Budget Bill” article by Jennifer Karpchuk in Law360

Law360

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In an article for Law360 published Tuesday, September 10, Senior Counsel Jennifer Weidler Karpchuk discusses a number of significant changes to Pennsylvania’s tax laws.

Karpchuk explains changes codified in Pennsylvania’s budget bill, Act 13 of 2019, impacting the areas of personal tax, sales and use tax; corporate net income tax; and trusts and estates.

Karpchuk notes, “Taxpayers taking advantage of the income tax advantages under the federal qualified opportunity zone program will be happy to hear of Act 13’s change to the personal income tax. Unlike many other states, Pennsylvania’s personal income tax base does not start with federal taxable income.” She then breaks down changes in sales and use tax as it relates to market sellers, vendor absorption tax changes, malt beverage tax updates and new exemptions.

“Act 13 expands the existing corporate net income tax deduction for ‘qualified manufacturing innovation and reinvestment’ expenses by creating two tiers of investment and by increasing the allowable deduction,” Karpchuk comments.

To read the full article, subscribers to Law360 can click [here](#).