
TAX - PENNSYLVANIA

Dechert LLP v. Pennsylvania Department of Community and Economic Development

Commonwealth Court of Pennsylvania - June 23, 2020 - A.3d - 2020 WL 3421689

Business filed petition for review, seeking declaratory relief that the Department of Community and Economic Development (DCED) misconstrued the Keystone Opportunity Zone, Keystone Opportunity Expansion Zone and Keystone Opportunity Improvement Zone Act (KOZ Act) as precluding a beneficiary who previously enjoyed tax exemptions in a now-expired zone from moving to an active zone and again enjoying tax exemptions.

The Commonwealth Court holds, as a matter of first impression, that the movement from an expired zone into an active zone is not grounds for deeming a business unqualified for the tax benefits under the KOZ Act, assuming the business qualifies under the KOZ Act and meets the express relocation requirements.

Copyright © 2026 Bond Case Briefs | bondcasebriefs.com