

**[J-78-2020] [MO: Donohue, J.]  
IN THE SUPREME COURT OF PENNSYLVANIA  
MIDDLE DISTRICT**

PENNSYLVANIA ENVIRONMENTAL  
DEFENSE FOUNDATION,

Appellant

v.

COMMONWEALTH OF PENNSYLVANIA,  
AND GOVERNOR OF PENNSYLVANIA,  
TOM WOLF, IN HIS OFFICIAL CAPACITY  
AS GOVERNOR,

Appellees

: No. 64 MAP 2019  
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: Appeal from the Order of the  
: Commonwealth Court dated July 29,  
: 2019 at No. 228 MD 2012.  
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: ARGUED: September 17, 2020  
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**CONCURRING AND DISSENTING OPINION**

**JUSTICE MUNDY**

**DECIDED: July 21, 2021**

I join the Majority Opinion in its analysis of the characterization of bonus payments, rental payments and late fees as income. As for the Majority's analysis of Article I section 27, I respectfully dissent as my view aligns more closely to the analysis set forth by the Commonwealth Court.