

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

PENNSYLVANIA ENVIRONMENTAL DEFENSE FOUNDATION,	:	No. 64 MAP 2019
	:	
Appellant	:	Appeal from the Order of the Commonwealth Court dated July 29, 2019 at No. 228 MD 2012.
	:	
v.	:	ARGUED: September 17, 2020
	:	
COMMONWEALTH OF PENNSYLVANIA, AND GOVERNOR OF PENNSYLVANIA, TOM WOLF, IN HIS OFFICIAL CAPACITY AS GOVERNOR,	:	
	:	
Appellees	:	

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.