

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 3014 Session of
1992

INTRODUCED BY KING, FARGO, NOYE, BARLEY, SCHULER, STABACK,
THOMAS, CESSAR, ULIANA, BATTISTO, D. W. SNYDER, BUNT,
HALUSKA, HARPER, BROWN, ANDERSON, GERLACH, JOHNSON, FARMER,
MERRY AND SAURMAN, NOVEMBER 17, 1992

REFERRED TO COMMITTEE ON FINANCE, NOVEMBER 17, 1992

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," further defining "dependent."

11 The General Assembly of the Commonwealth of Pennsylvania
12 hereby enacts as follows:

13 Section 1. Section 301(e.1) of the act of March 4, 1971
14 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended
15 December 13, 1991 (P.L.373, No.40), is amended to read:

16 Section 301. Definitions.--The following words, terms and
17 phrases when used in this article shall have the meaning
18 ascribed to them in this section except where the context
19 clearly indicates a different meaning. Any reference in this
20 article to the Internal Revenue Code shall include the Internal
21 Revenue Code of 1954, as amended to the date on which this

1 article is effective:

2 * * *

3 (e.1) "Dependent" means [a spouse or child who derives more
4 than one-half of his total support during the entire taxable
5 year from a claimant entitled to claim the poverty exemption.
6 Any person who is a dependent pursuant to the provisions of the
7 Internal Revenue Code during a taxable year shall prima facie be
8 deemed a dependent for purposes of this act.] any individual who
9 is considered a dependent for Federal income tax purposes as
10 provided for in section 152 of the Internal Revenue Code.

11 Section 2. This act shall be applicable for tax years
12 beginning January 1, 1992.

13 Section 3. This act shall take effect immediately.