

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2417 Session of
1978

INTRODUCED BY ZWIKL, WISE, RITTER AND HARPER, APRIL 18, 1978

REFERRED TO COMMITTEE ON FINANCE, APRIL 18, 1978

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," exempting certain persons from the payment of the
11 income tax.

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

14 Section 1. The act of March 4, 1971 (P.L.6, No.2), known as
15 the "Tax Reform Code of 1971," is amended by adding a section to
16 read:

17 Section 304.1. Tax Exemption for Elderly.--No person, sixty-
18 five years of age and older, shall be required to file a tax
19 return or pay any income tax so long as his total income from
20 all sources does not exceed \$7,500 during the year.

21 Section 2. This act shall take effect immediately and shall
22 be retroactive to January 1, 1978.