

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2626 Session of
1992

INTRODUCED BY M. N. WRIGHT, CARLSON, JOHNSON, LANGTRY, NOYE,
BUSH, GEIST, SEMMEL, TOMLINSON, NAHILL, ADOLPH, WOZNIAK,
RICHARDSON, HARLEY, LAUGHLIN, KING AND McHUGH, MAY 4, 1992

REFERRED TO COMMITTEE ON FINANCE, MAY 4, 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," providing for a deduction for job-seeking
11 expenses.

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

14 Section 1. Section 301 of the act of March 4, 1971 (P.L.6,
15 No.2), known as the Tax Reform Code of 1971, is amended by
16 adding a clause to read:

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

1 article is effective:

2 * * *

3 (1.2) "Job-seeking expenditure" means unreimbursed expenses
4 incurred by an individual which are directly related to seeking
5 employment, but shall not include expenses incurred by an
6 individual seeking full-time employment for the first time. Job-
7 seeking expenditures shall only include:

8 (1) travel and transportation expenses when the primary
9 purpose of such travel is to seek employment. Such expenses
10 shall include the cost of lodging and subsistence;

11 (2) resume expenses to include the cost of typing, printing
12 and mailing a resume to a prospective employer; and

13 (3) employment agency fees.

14 * * *

15 Section 2. Section 303(a)(1) of the act, amended March 13,
16 1974 (P.L.179, No.32), is amended to read:

17 Section 303. Classes of Income.--(a) The classes of income
18 referred to above are as follows:

19 (1) Compensation. All salaries, wages, commissions, bonuses
20 and incentive payments whether based on profits or otherwise,
21 fees, tips and similar remuneration received for services
22 rendered whether directly or through an agent and whether in
23 cash or in property except income derived from the United States
24 Government for active duty outside the Commonwealth of
25 Pennsylvania as a member of its armed forces. Notwithstanding
26 any other provision of this act, unreimbursed job-seeking
27 expenditures incurred by an individual during a tax year shall
28 be deductible from compensation.

29 * * *

30 Section 3. This act shall take effect January 1, 1993.