

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 346 Session of
1991

INTRODUCED BY ARMSTRONG, DAWIDA, BRIGHTBILL, TILGHMAN, MADIGAN,
ROBBINS, SHAFFER, PUNT, LEMMOND, FISHER, SCHWARTZ, FUMO AND
SHUMAKER, JANUARY 29, 1991

SENATOR TILGHMAN, APPROPRIATIONS, RE-REPORTED AS AMENDED,
FEBRUARY 4, 1991

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," ~~granting automatic extension of time to file~~ <—
11 ~~personal income tax documents to military personnel involved~~
12 ~~in Operation Desert Storm.~~ EXTENDING CERTAIN PERSONAL INCOME <—
13 TAX DEADLINES FOR CERTAIN MEMBERS OF THE ARMED FORCES.

14 The General Assembly of the Commonwealth of Pennsylvania
15 hereby enacts as follows:

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

19 ~~Section 334.1. Automatic Extension of Time. The department~~ <—
20 ~~shall grant an automatic extension of time for filing any~~
21 ~~return, declaration, statement or other document required~~
22 ~~pursuant to this article to any person who is a member of the~~

~~United States Armed Forces, including any member of the
Pennsylvania National Guard and members of Reserve Components
who served in Operation Desert Storm. The extension of time
shall be one hundred eighty days from the date such person
returns to Pennsylvania, after filing of an application for the
extension together with a copy of his military orders.~~

SECTION 335.1. TIME FOR PERFORMING CERTAIN ACTS POSTPONED BY
REASON OF SERVICE IN COMBAT ZONE.--(A) IN THE CASE OF AN
INDIVIDUAL SERVING IN THE ARMED FORCES OF THE UNITED STATES, IN
AN AREA DESIGNATED BY THE PRESIDENT OF THE UNITED STATES BY
EXECUTIVE ORDER AS A "COMBAT ZONE," AND AT ANY TIME DURING THE
PERIOD DESIGNATED BY THE PRESIDENT BY EXECUTIVE ORDER AS THE
PERIOD OF COMBATANT ACTIVITIES IN SUCH ZONE, OR HOSPITALIZED
OUTSIDE THE UNITED STATES AS A RESULT OF INJURY RECEIVED WHILE
SERVING IN SUCH AN AREA DURING THAT TIME, THE PERIOD OF SERVICE
IN THAT AREA, PLUS THE PERIOD OF CONTINUOUS HOSPITALIZATION
OUTSIDE THE UNITED STATES ATTRIBUTABLE TO SUCH INJURY, AND THE
NEXT ONE HUNDRED EIGHTY DAYS THEREAFTER, SHALL BE DISREGARDED IN
DETERMINING, IN RESPECT OF ANY TAX LIABILITY (INCLUDING ANY
INTEREST, PENALTY, ADDITIONAL AMOUNT OR ADDITION TO THE TAX) OF
SUCH INDIVIDUAL, ANY OF THE FOLLOWING:

(1) WHETHER ANY OF THE FOLLOWING ACTS WERE PERFORMED WITHIN
THE TIME PRESCRIBED THEREFOR:

(I) FILING ANY RETURN OF INCOME TAX (EXCEPT INCOME TAX
WITHHELD AT SOURCE).

(II) PAYMENT OF ANY INCOME TAX (EXCEPT INCOME TAX WITHHELD
AT SOURCE), INSTALLMENT THEREOF OR ANY OTHER LIABILITY TO THE
COMMONWEALTH IN RESPECT THEREOF.

(III) FILING A PETITION FOR REASSESSMENT OR REVIEW.

(IV) ALLOWANCE OF A CREDIT OR REFUND OF ANY TAX.

1 (V) FILING A CLAIM FOR CREDIT OR REFUND OF ANY TAX.

2 (VI) ASSESSMENT OF ANY TAX.

3 (VII) GIVING OR MAKING ANY NOTICE OR DEMAND FOR THE PAYMENT
4 OF ANY TAX, OR WITH RESPECT TO ANY LIABILITY TO THE COMMONWEALTH
5 IN RESPECT OF ANY TAX.

6 (VIII) COLLECTION, BY THE DEPARTMENT, BY LEVY OR OTHERWISE,
7 OF THE AMOUNT OF ANY LIABILITY IN RESPECT OF ANY TAX.

8 (IX) ANY OTHER ACT REQUIRED OR PERMITTED UNDER THIS ARTICLE.

9 (2) THE AMOUNT OF ANY CREDIT OR REFUND (INCLUDING INTEREST).

10 (B) THE PROVISIONS OF THIS SECTION SHALL APPLY TO THE SPOUSE
11 OF ANY INDIVIDUAL ENTITLED TO THE BENEFITS OF SUBSECTION (A), IF
12 THEIR INCOME TAX LIABILITIES ARE DETERMINED ON A JOINT RETURN.
13 THE PRECEDING SENTENCE SHALL NOT CAUSE THIS SECTION TO APPLY FOR
14 ANY SPOUSE FOR ANY TAXABLE YEAR BEGINNING:

15 (1) MORE THAN ONE YEAR AFTER THE COMMENCEMENT OF ANY PERIOD
16 DURING WHICH AN INDIVIDUAL IS IN A MISSING-IN-ACTION STATUS; OR

17 (2) AFTER THE DATE DESIGNATED BY THE PRESIDENT BY EXECUTIVE
18 ORDER AS THE DATE OF TERMINATION OF COMBATANT ACTIVITIES IN A
19 COMBAT ZONE.

20 (C) THE PERIOD OF SERVICE IN THE AREA REFERRED TO IN
21 SUBSECTION (A) SHALL INCLUDE THE PERIOD DURING WHICH AN
22 INDIVIDUAL ENTITLED TO BENEFITS UNDER SUBSECTION (A) IS IN A
23 MISSING-IN-ACTION STATUS.

24 (D) (1) NOTWITHSTANDING THE PROVISIONS OF SUBSECTION (A),
25 ANY ACTION OR PROCEEDING AUTHORIZED BY SECTION 339 (REGARDLESS
26 OF THE TAXABLE YEAR FOR WHICH THE TAX AROSE), AS WELL AS ANY
27 OTHER ACTION OR PROCEEDING AUTHORIZED BY LAW IN CONNECTION
28 THEREWITH, MAY BE TAKEN, BEGUN OR PROSECUTED. IN ANY OTHER CASE
29 IN WHICH THE DEPARTMENT DETERMINES THAT COLLECTION OF THE AMOUNT
30 OF ANY ASSESSMENT WOULD BE JEOPARDIZED BY DELAY, THE PROVISIONS

1 OF SUBSECTION (A) SHALL NOT OPERATE TO STAY COLLECTION OF SUCH
2 AMOUNT BY LEVY OR OTHERWISE AS AUTHORIZED BY LAW. THERE SHALL BE
3 EXCLUDED FROM ANY AMOUNT ASSESSED OR COLLECTED PURSUANT TO THIS
4 PARAGRAPH THE AMOUNT OF INTEREST, PENALTY, ADDITIONAL AMOUNT AND
5 ADDITION TO THE TAX, IF ANY, IN RESPECT OF THE PERIOD
6 DISREGARDED UNDER SUBSECTION (A). IN ANY CASE TO WHICH THIS
7 PARAGRAPH RELATES, IF THE DEPARTMENT IS REQUIRED TO GIVE ANY
8 NOTICE TO OR MAKE ANY DEMAND UPON ANY PERSON, SUCH REQUIREMENT
9 SHALL BE DEEMED TO BE SATISFIED IF THE NOTICE OR DEMAND IS
10 PREPARED AND SIGNED, IN ANY CASE IN WHICH PERSON LAST KNOWN TO
11 THE SECRETARY IS IN AN AREA FOR WHICH UNITED STATES POST OFFICES
12 UNDER INSTRUCTIONS OF THE POSTMASTER GENERAL ARE NOT, BY REASON
13 OF THE COMBATANT ACTIVITIES, ACCEPTING MAIL FOR DELIVERY AT THE
14 TIME THE NOTICE OR DEMAND IS SIGNED. IN SUCH CASE, THE NOTICE OR
15 DEMAND SHALL BE DEEMED TO HAVE BEEN GIVEN OR MADE UPON THE DATE
16 IT IS SIGNED.

17 (2) THE ASSESSMENT OR COLLECTION OF TAX OR OF ANY LIABILITY
18 IN RESPECT OF ANY TAX OR OF ANY LIABILITY TO THE COMMONWEALTH IN
19 RESPECT OF ANY TAX, OR ANY ACTION OR PROCEEDING BY OR ON BEHALF
20 OF THE COMMONWEALTH IN CONNECTION THEREWITH, MAY BE MADE, TAKEN,
21 BEGUN OR PROSECUTED IN ACCORDANCE WITH LAW, WITHOUT REGARD TO
22 THE PROVISIONS OF SUBSECTION (A), UNLESS PRIOR TO SUCH
23 ASSESSMENT, COLLECTION, ACTION OR PROCEEDING IT IS ASCERTAINED
24 THAT THE PERSON CONCERNED IS ENTITLED TO THE BENEFITS OF
25 SUBSECTION (A).

26 SECTION 2. THIS ACT SHALL BE RETROACTIVE TO JANUARY 1, 1991.

27 Section ~~2~~ 3. This act shall take effect immediately.

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