

THE GENERAL ASSEMBLY OF PENNSYLVANIA

# HOUSE BILL

No. 1924 Session of  
1999

INTRODUCED BY WALKO, READSHAW, JAMES, BARRAR, LAUGHLIN, STURLA,  
MARKOSEK, WILLIAMS, SCRIMENTI, FRANKEL, SHANER, TRAVAGLIO,  
EVANS, TANGRETTI, FLICK, M. COHEN, COLAFELLA, STEELMAN,  
BROWNE, RAMOS, L. I. COHEN, FREEMAN, JOSEPHS, TRELLO, ROONEY,  
CARN, HARHAI AND COSTA, OCTOBER 5, 1999

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 5, 1999

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 providing for classes of income.

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

13 Section 1. Section 303(a)(1) of the act of March 4, 1971  
14 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended  
15 March 13, 1974 (P.L.179, No.32), is amended to read:

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

18 (1) Compensation. All salaries, wages, commissions, bonuses  
19 and incentive payments whether based on profits or otherwise,  
20 fees, tips and similar remuneration received for services

1 rendered whether directly or through an agent and whether in  
2 cash or in property except income derived from the United States  
3 Government for active duty outside the Commonwealth of  
4 Pennsylvania as a member of its armed forces. The term does not  
5 include reimbursement by an employer of an employee's mass  
6 transit expenses incurred in commuting to and from work,  
7 including bus and trolley costs, park and ride lot costs and  
8 similar mass transit expenses.

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10 Section 2. This act shall take effect in 60 days.