

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 304 Session of
2005

INTRODUCED BY LEMMOND, THOMPSON, TOMLINSON, RAFFERTY, STACK,
LOGAN, WOZNIAK, WENGER, ERICKSON, ORIE, MUSTO, TARTAGLIONE,
KITCHEN, PILEGGI, BOSCOLA AND PIPPY, FEBRUARY 15, 2005

REFERRED TO FINANCE, FEBRUARY 15, 2005

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
21 rendered whether directly or through an agent and whether in

1 cash or in property except income derived from the United States
2 Government for active duty outside the Commonwealth of
3 Pennsylvania as a member of its [armed forces] uniformed
4 services.

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