

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 953 Session of 2009

INTRODUCED BY TOMLINSON, WARD, KITCHEN, FONTANA, WASHINGTON, RAFFERTY, ALLOWAY, MUSTO, ERICKSON, O'PAKE, WAUGH, FOLMER, BOSCOLA, ORIE, TARTAGLIONE, GREENLEAF, STACK, COSTA AND EARLL, JUNE 11, 2009

REFERRED TO FINANCE, JUNE 11, 2009

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 income tax returns.

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

13 Section 1. Section 331(e) of the act of March 4, 1971  
14 (P.L.6, No.2), known as the Tax Reform Code of 1971, added  
15 August 31, 1971 (P.L.362, No.93), is amended and the section is  
16 amended by adding a subsection to read:

17 Section 331. Returns of Married Individuals, Deceased or  
18 Disabled Individuals and Fiduciaries.--\* \* \*

19 (e) [The] Except as provided in subsection (e.1), the return  
20 for any deceased individual shall be made and filed by his  
21 executor, administrator, or other person charged with his

1 property.

2 (e.1) A surviving spouse may file a joint return for the  
3 year in which his or her spouse died if a joint return could  
4 have been filed if both spouses were living for the entire  
5 taxable year.

6 \* \* \*

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