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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 297 Session of  
2015

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INTRODUCED BY HUGHES, TEPLITZ, FARNESE, KITCHEN, FONTANA,  
BREWSTER, BROWNE, TARTAGLIONE, SCHWANK AND COSTA,  
JANUARY 21, 2015

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REFERRED TO FINANCE, JANUARY 21, 2015

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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," in personal income tax, further providing for  
11 special tax provisions for poverty.

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

14 Section 1. Section 304(d)(1) of the act of March 4, 1971  
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended  
16 December 23, 2003 (P.L.250, No.46), is amended to read:

17 Section 304. Special Tax Provisions for Poverty.--\* \* \*

18 (d) Any claim for special tax provisions hereunder shall be  
19 determined in accordance with the following:

20 (1) If the poverty income of the claimant during an entire  
21 taxable year is six thousand five hundred dollars (\$6,500) or  
22 less, or, in the case of a married claimant, if the joint

1 poverty income of the claimant and the claimant's spouse during  
2 an entire taxable year is thirteen thousand dollars (\$13,000) or  
3 less, the claimant shall be entitled to a refund or forgiveness  
4 of any moneys which have been paid over to (or would except for  
5 the provisions of this act be payable to) the Commonwealth under  
6 the provisions of this article, with an additional income  
7 allowance of [nine thousand five hundred dollars (\$9,500)] ten  
8 thousand five hundred dollars (\$10,500) for each dependent of  
9 the claimant. For purposes of this subsection, a claimant shall  
10 not be considered to be married if:

11 (i) The claimant and the claimant's spouse file separate  
12 returns; and

13 (ii) The claimant and the claimant's spouse live apart at  
14 all times during the last six months of the taxable year or are  
15 separated pursuant to a written separation agreement.

16 \* \* \*

17 Section 2. The amendment of section 304(d)(1) of the act  
18 shall apply to taxable years beginning after December 31, 2014.

19 Section 3. This act shall take effect in 60 days.