

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 596 Session of
2015

INTRODUCED BY MENSCH, BARTOLOTTA, GREENLEAF, BROWNE, VULAKOVICH,
WARD, YAW, VOGEL, STEFANO, FOLMER, WHITE, AUMENT, HUTCHINSON,
BROOKS AND WAGNER, MARCH 6, 2015

REFERRED TO FINANCE, MARCH 6, 2015

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 imposition of income tax; and freezing certain funds for
12 programs.

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

15 Section 1. Section 302 of the act of March 4, 1971 (P.L.6,
16 No.2), known as the Tax Reform Code of 1971, amended December
17 23, 2003 (P.L.250, No.46), is amended to read:

18 Section 302. Imposition of Tax.--(a) Every resident
19 individual, estate or trust shall be subject to, and shall pay
20 for the privilege of receiving each of the classes of income
21 hereinafter enumerated in section 303, a tax upon each dollar of
22 income received by that resident during that resident's taxable

1 year at the rate [of three and seven hundredths per cent] as
2 prescribed under subsection (c).

3 (b) Every nonresident individual, estate or trust shall be
4 subject to, and shall pay for the privilege of receiving each of
5 the classes of income hereinafter enumerated in section 303 from
6 sources within this Commonwealth, a tax upon each dollar of
7 income received by that nonresident during that nonresident's
8 taxable year at the rate [of three and seven hundredths per
9 cent] as prescribed under subsection (c).

10 (c) The rate of tax to be imposed under this section shall
11 be as follows:

12 (1) For taxable years ending December 31, 2014, three and
13 seven hundredths per cent.

14 (2) For taxable years beginning after December 31, 2014, two
15 and ninety-nine hundredths per cent.

16 Section 2. Any State funds appropriated for the following
17 programs under a general appropriation act in 2014, and not
18 encumbered by the effective date of this section, may not be
19 encumbered and shall remain in the General Fund to effectuate
20 the amendment of section 302 of the act:

- 21 (1) Opportunity Grant Program.
- 22 (2) Infrastructure Development.
- 23 (3) Community Conservation and Employment.
- 24 (4) Infrastructure and Facilities Improvement Grant.
- 25 (5) Economic Advancement.
- 26 (6) Community and Regional Development.
- 27 (7) World Trade PA.
- 28 (8) Cultural Exhibitions and Expositions.
- 29 (9) Base Realignment and Closure.
- 30 (10) Workforce Leadership Grants.

- 1 (11) Emergency Responders Resources and Training.
- 2 (12) Family Savings Accounts.
- 3 (13) Local Government Resources and Development.
- 4 (14) Tourism - Accredited Zoos.
- 5 (15) Community Revitalization.
- 6 (16) Urban Development.
- 7 (17) Community and Business Assistance.
- 8 (18) Economic Growth and Development Assistance.
- 9 (19) Community and Municipal Facilities Assistance.
- 10 (20) Market Development.
- 11 (21) Super Computer Center.
- 12 (22) Infrastructure Technical Assistance.
- 13 (23) Minority Business Development.
- 14 (24) Fay Penn.
- 15 (25) Tourist Product Development.
- 16 (26) Manufacturing and Business Assistance.
- 17 (27) PENNTAP.
- 18 (28) Agile Manufacturing.
- 19 (29) Powdered Metals.
- 20 (30) Regional Development Initiatives.
- 21 (31) Digital and Robotic Technology.
- 22 (32) Cultural Activities.

23 Section 3. This act shall take effect immediately.