

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2182 Session of
1980

INTRODUCED BY DORR AND A. K. HUTCHINSON, JANUARY 23, 1980

REFERRED TO COMMITTEE ON FINANCE, JANUARY 23, 1980

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 personal income tax returns
11 and liability.

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

14 Section 1. Section 330, act of March 4, 1971 (P.L.6, No.2),
15 known as the "Tax Reform Code of 1971," added August 31, 1971
16 (P.L.362, No.93), is amended to read:

17 Section 330. Returns and Liability.--On or before the date
18 when the taxpayer's Federal income tax return is due or would be
19 due if the taxpayer were required to file a Federal income tax
20 return, under the Internal Revenue Code of 1954, a tax return
21 under this article shall be made and filed by or for every
22 taxpayer having income for the taxable year: Provided, however,

1 That a taxpayer is not required to file a return or pay any tax
2 for any year in which his tax liability is five dollars (\$5) or
3 less.

4 Section 2. This act shall take effect immediately and shall
5 apply to the calendar year 1980, fiscal years beginning in 1980
6 and each calendar and fiscal year thereafter.