

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 683

Session of
1981

INTRODUCED BY JOHNSON, WASS, DORR, PHILLIPS, NOYE, LASHINGER,
RASCO, SPITZ, MICOZZIE, ALDEN, DURHAM, ARTY, GANNON, EARLEY,
CIVERA, BELARDI, SERAFINI, COSLETT AND DAVIES,
FEBRUARY 18, 1981

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 18, 1981

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," relieving senior citizens of the requirement to
11 file a personal income tax return if no tax is due.

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

14 Section 1. The act of March 4, 1971 (P.L.6, No.2), known as
15 the "Tax Reform Code of 1971," is amended by adding a section to
16 read:

17 Section 336.3. Tax Returns of Senior Citizens.--No person
18 sixty-five years of age or older shall be required to file an
19 income tax return if no tax is due.

20 Section 2. This act shall take effect immediately.