

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 730

Session of  
1983

INTRODUCED BY BELFANTI, CAPPABIANCA, D. R. WRIGHT, PHILLIPS,  
MORRIS, SEVENTY, LETTERMAN, BLAUM, JOHNSON, MAIALE, HALUSKA,  
AFFLERBACH, WACHOB, PRATT, HERMAN, STEIGHNER, JACKSON,  
DURHAM, SPITZ, LIVENGOD, STUBAN, MARKOSEK, LUCYK, BALDWIN,  
McCALL, COY, SHOWERS, MERRY, BROUJOS, PETRARCA, DeLUCA, RUDY,  
MANDERINO, PIEVSKY, BURNS, FARGO AND COHEN, APRIL 11, 1983

REFERRED TO COMMITTEE ON FINANCE, APRIL 11, 1983

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," authorizing certain corporations to be taxed as  
11 resident individuals under the personal income tax  
12 provisions.

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

15 Section 1. Section 301(p) of the act of March 4, 1971  
16 (P.L.6, No.2), known as the Tax Reform Code of 1971, added August  
17 31, 1971 (P.L.362, No.93), is amended to read:

18 Section 301. Definitions.--The following words, terms and  
19 phrases when used in this article shall have the meaning  
20 ascribed to them in this section except where the context  
21 clearly indicates a different meaning. Any reference in this

1 article to the Internal Revenue Code shall include the Internal  
2 Revenue Code of 1954, as amended to the date on which this  
3 article is effective.

4 \* \* \*

5 (p) "Resident individual" means an individual who is  
6 domiciled in this Commonwealth unless he maintains no permanent  
7 place of abode in this Commonwealth and does maintain a  
8 permanent place of abode elsewhere and spends in the aggregate  
9 not more than thirty days of the taxable year in this  
10 Commonwealth; or who is not domiciled in this Commonwealth but  
11 maintains a permanent place of abode in this Commonwealth and  
12 spends in the aggregate more than one hundred eighty-three days  
13 of the taxable year in this Commonwealth. A corporation that has  
14 elected to be treated as a subchapter "S" corporation under the  
15 Internal Revenue Code may elect to be taxed as a resident  
16 individual under this act rather than as a corporation under  
17 Article IV.

18 \* \* \*

19 Section 2. This act shall take effect January 1, 1984.