

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2351 Session of  
1986

INTRODUCED BY HERMAN, TRELLO, GANNON, BUNT, STABACK, NOYE,  
NAHILL, DISTLER, HERSHEY, KOSINSKI, DORR, COY, FISCHER,  
JOHNSON, PERZEL, CARLSON, RICHARDSON, ANGSTADT, GLADECK,  
GREENWOOD, MORRIS, FLICK AND FREEMAN, APRIL 14, 1986

REFERRED TO COMMITTEE ON FINANCE, APRIL 14, 1986

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 estimated taxes in relation  
11 to the personal income tax.

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

14 Section 1. Section 325(f) of the act of March 4, 1971  
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, added  
16 August 31, 1971 (P.L.362, No.93), is amended to read:

17 Section 325. Declarations of Estimated Tax.--\* \* \*

18 (f) A declaration of estimated tax of an individual having a  
19 total estimated tax for the taxable year of [fifty dollars  
20 (\$50)] one hundred dollars (\$100) or less may be filed at any  
21 time on or before January 15 of the succeeding year under

1 regulations of the department.

2 \* \* \*

3 Section 2. This act shall apply to tax years commencing  
4 January 1, 1987, and thereafter.

5 Section 3. This act shall take effect immediately.