

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2235 Session of  
1988

INTRODUCED BY CORRIGAN, SWEET, DALEY, KASUNIC, F. TAYLOR,  
SHOWERS, J. L. WRIGHT AND MELIO, MARCH 14, 1988

REFERRED TO COMMITTEE ON FINANCE, MARCH 14, 1988

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," providing for an exclusion from the Pennsylvania  
11 personal income tax of earnings expended for work as a  
12 volunteer firefighter, ambulance or rescue squad member.

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

15 Section 1. Section 303(a)(1) of the act of March 4, 1971  
16 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended  
17 March 13, 1974 (P.L.179, No.32), is amended to read:

18 Section 303. Classes of Income.--(a) The classes of income  
19 referred to above are as follows:

20 (1) Compensation. All salaries, wages, commissions, bonuses  
21 and incentive payments whether based on profits or otherwise,  
22 fees, tips and similar remuneration received for services

1 rendered whether directly or through an agent and whether in  
2 cash or in property except income derived from the United States  
3 Government for active duty outside the Commonwealth of  
4 Pennsylvania as a member of its armed forces. Notwithstanding  
5 the foregoing, an amount equal to any expenses incurred by a  
6 person for work as a volunteer firefighter, ambulance or rescue  
7 squad member shall be excluded from income taxed as  
8 compensation.

9 \* \* \*

10 Section 2. This act shall take effect January 1, 1989.