
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE RESOLUTION

No. 201 Session of
1989

INTRODUCED BY McCALL, BATTISTO, SCRIMENTI, MELIO, FREEMAN,
BOWLEY, YANDRISEVITS, STABACK AND CORRIGAN, OCTOBER 3, 1989

REFERRED TO COMMITTEE ON RULES, OCTOBER 3, 1989

A RESOLUTION

1 Requesting the State of New York to repeal or revise certain
2 positions of its Tax Code applicable to the rate of taxation
3 imposed on nonresident taxpayers.

4 WHEREAS, In 1987, the State of New York saw fit to reduce the
5 percentage tax rates applicable to the payment of income tax;
6 and

7 WHEREAS, the State of New York changed the formula for the
8 determination of tax rates applicable to nonresident taxpayers
9 by requiring the inclusion of spousal income and earnings from
10 other sources to which or with which the State of New York had
11 no interest or concern; and

12 WHEREAS, This formula revision has the effect of increasing
13 the proportion of income tax paid by nonresidents; and

14 WHEREAS, Chief Justice John Marshall warned 170 years ago,
15 "The power to tax is the power to destroy"; and

16 WHEREAS, Such unfortunate actions on the part of the State of
17 New York threatens to destroy the long-enduring comity among the
18 states respecting the extent to which nonresidents should bear

1 those states' tax burdens; therefore be it

2 RESOLVED, That the House of Representatives of the
3 Commonwealth of Pennsylvania respectfully request that the State
4 of New York repeal or revise the tax rate determination formula
5 for nonresident taxpayers; and be it further

6 RESOLVED, That a copy of this resolution be transmitted to
7 the Governor, the Speaker of the House and the President of the
8 Senate of the State of New York.