

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1519 Session of
1991

INTRODUCED BY SAURMAN, HERSHEY, FARGO, NOYE, MERRY AND LEE,
JUNE 3, 1991

REFERRED TO COMMITTEE ON FINANCE, JUNE 3, 1991

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," increasing the personal income tax; and repealing
11 the capital stock tax.

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

14 Section 1. Section 302.2 of the act of March 4, 1971 (P.L.6,
15 No.2), known as the Tax Reform Code of 1971, added July 2, 1986
16 (P.L.318, No.77), is amended to read:

17 Section 302.2. Imposition of Tax.--(a) There is hereby
18 imposed a tax at the annual rate of [two and one-tenth] two and
19 five-tenths per cent on the privilege of receiving each of the
20 classes of income hereinafter enumerated in section 303.

21 (b) There is hereby imposed a tax to be paid by nonresident
22 individuals, estates or trusts at the annual rate of [two and

1 one-tenth] two and five-tenths per cent on the privilege of
2 receiving each of the classes of income enumerated in section
3 303 from sources within this Commonwealth.

4 (c) Any reference in this or any other act to section 302 or
5 the tax imposed under section 302 shall be deemed a reference to
6 section 302.2 and the tax imposed by this section.

7 Section 2. Article VI of the act of March 4, 1971 (P.L.6,
8 No.2), known as the Tax Reform Code of 1971, is hereby repealed.

9 Section 3. This act shall be retroactive to January 1, 1991.

10 Section 4. This act shall take effect immediately.