

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2374 Session of  
1993

INTRODUCED BY GRUITZA, PRESTON, SURRA, PISTELLA, MELIO, RAYMOND,  
DeLUCA, HUTCHINSON, CIVERA, BUNT, DALEY, LAUGHLIN, THOMAS,  
PITTS, GEIST, KENNEY, COY, MIHALICH, GORDNER, LEDERER,  
SATHER, B. SMITH, SCRIMENTI, VAN HORNE, HENNESSEY, TANGRETTI,  
ROBERTS, OLASZ, FARMER, DONATUCCI, WOZNIAK, BROWN, DURHAM,  
BAKER AND GIGLIOTTI, DECEMBER 14, 1993

REFERRED TO COMMITTEE ON FINANCE, DECEMBER 14, 1993

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 exemption from filing a personal  
11 income tax return.

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

14 Section 1. Section 330 of the act of March 4, 1971 (P.L.6,  
15 No.2), known as the Tax Reform Code of 1971, is amended by  
16 adding a subsection to read:

17 Section 330. Returns and Liability.--\* \* \*

18 (c) Notwithstanding subsection (a), a person 65 years of age  
19 or older who has no income tax liability under this article  
20 shall be exempt from the requirement to file a tax return.

1       Section 2.   This act shall take effect in 60 days.